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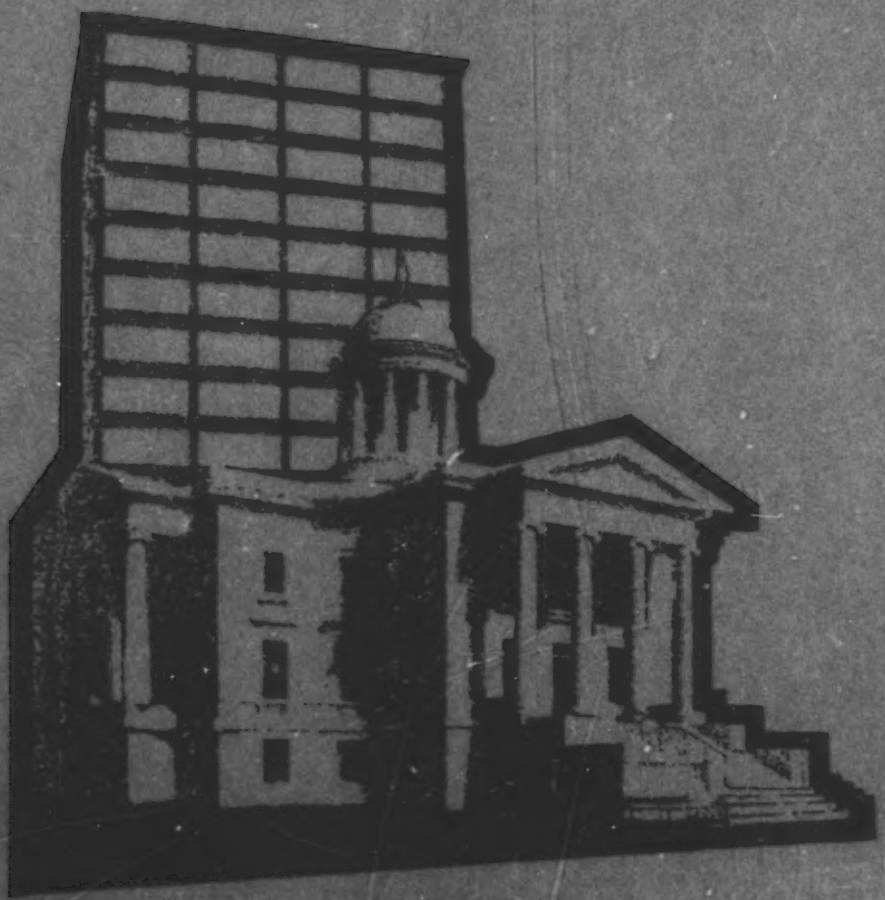
GOVERNMENT FINANCES

City Government Finances: 1988-89



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Acknowledgments

This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**. Publication development, data review, and final table examination were done by various staff members of Governments Division, including **Carl Handy**, **Donna Hirsch**, and **David Patching**. The data were assembled and processed under the direction of **Audrey Kerge** and **Robert McArthur**, under the supervision of **Genevieve Speight**, Chief, Eastern Sector Branch and Acting Chief, Western Sector Branch.

John Youngwirth directed data processing operations and **Linda Humphreys** programmed the tables under the supervision of **Stephen Poyta**, Chief, Computer Utilization Branch. **Corrine Davis** supervised preparation of publication copy within Governments Division.

The staff of the Administrative and Publications Services Division, **Walter C. Odom**, Chief, performed publication planning, design, composition, editorial review, and printing planning and procurement. **Joan Kinikin** performed publication coordination and editing.

Carma Hogue of the Statistical Research Division supplied advice and assistance in sample selection and statistical methodologies.

Grateful acknowledgement is made to the numerous State and local government officials for their cooperation in kindly providing the information needed for this report.

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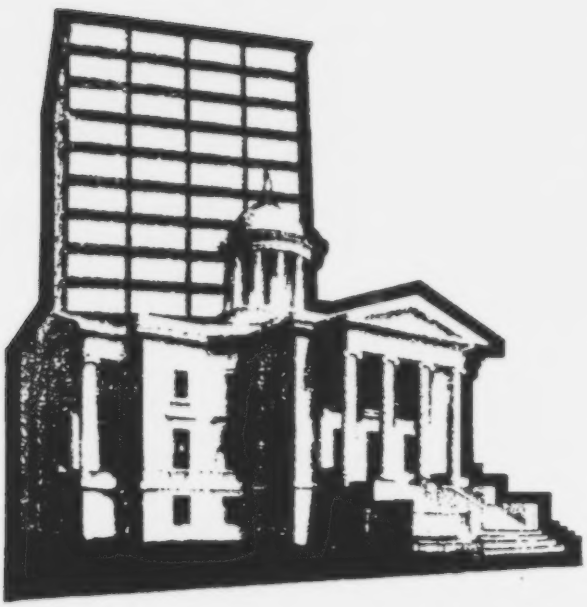
GF-89-4

Government Finances

City Government Finances: 1988-89



Issued February 1991

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SUGGESTED CITATION

U.S. Bureau of the Census, ***City Government Finances: 1988-89***
Series GF-89-4
U.S. Government Printing Office, Washington, DC 1991

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402

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INTRODUCTION

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1989 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1989 Government Finance Series (Series GF88) contains 7 parts: No. 1, State Government Tax Collections: 1989; No. 2, Finances of Employee-Retirement Systems of State and Local Governments: 1988-89; No. 3, State Government Finances: 1989; No. 4, City Government Finances: 1988-89; No. 5, Government Finances: 1988-89; No. 8, County Government Finances: 1988-89; and No. 10, Finances of Public School Systems: 1988-89. The 1989 reports will not include an edition for No. 6, Local Government Finances in Major County Areas: (year); refer to tables in the 1987 Census of Government publication Volume 4, No. 5, Compendium of Government Finances for the latest available county area data.

This report (No. 4) provides a comprehensive summary of the annual survey findings for cities. The tables present the details of: revenue by type; expenditure by object and function, indebtedness by term and function; and assets by purpose.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's city government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

The tabular section comes next and contains 8 tables. divided roughly into 3 parts: tables 1-4 concentrate on summaries for cities, tables 5-7 on individual governments, and table 8 shows utilities. Township data only appear in tables 5 and 6. The tables 1-4,7, and 8 only include data for city governments.

Table 1 displays national totals of city government finances for 1989 and prior years. Tables 2-4 shows detailed national summaries of cities divided into population-size groups. Tables 5 and 6 display data for individual city and northeast township governments with population greater than 75,000 in 1988 or the largest city in the state. There are 306 city and northeast township governments shown. Table 7 displays those cities with population greater than 300,000.

SCOPE

Definition of City Government

As defined for census statistics on governments, city governments are political subdivisions within which a city corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active governmental units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York and Wisconsin) and villages. In Alaska, the term "borough" corresponds to units classed as county governments. In New England, Minnesota, New York and Wisconsin, the term "town" refers to an area subdivision which may be legally termed a city corporation and have a similar governmental organization but has no necessary relationship to a concentration of population and thus corresponds to the term "townships" in other states.

The number of cities per State ranges widely. Illinois, Texas and Pennsylvania each has more than 1,000 while at the other extreme are seven States with fewer than 50 cities each— Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire and Rhode island. Five of these seven States are in New England where a town government often provides urban services ordinarily provided by cities in other States.

In the United States, nearly 150 million people live in areas with city governments, and about 62 million of these city residents live in cities of at least 100,000 population. Slightly less than one-half of all cities have fewer than 1,000 inhabitants. However, these small cities account for less than three percent of the total population served by city governments.

Definition of Township Government

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from city governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 States. This category includes governmental units officially designated as: "towns" in the six New England States, New York and Wisconsin; some "plantations" in Maine; some "locations" in New Hampshire; and governments called townships in

other areas. In Minnesota the terms "town" and "township" are used interchangeably with reference to township governments. Although townships in New Jersey and Pennsylvania are legally termed "city corporations", they have no necessary relation to concentration of population and are thus treated for census purposes as township governments.

Excluded from this category of township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions.

Township governments are restricted to the northeastern and north central States. Only Indiana has township governments covering all its area and population. In six States (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island and Wisconsin), operating townships comprise all territory other than that served by cities. The same is true for Maine, except for "unorganized territory" which lacks any local government. Of the remaining 12 township States, there are 9 where this type of government appears only in certain county areas as of early 1987: Illinois, in 85 of the 102 county areas; Kansas, in 98 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

All city governments in Indiana and some, but not all, cities in ten other township States (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio and Vermont) operate within territory that is served also by township governments. In the remaining nine of the 20 township States, there is no geographic overlapping of these two kinds of units.

Of the nearly 17,000 township governments in the United States, about 9,100 had fewer than 1,000 inhabitants. Only slightly more than 1,000 townships had as many as 10,000 inhabitants.

Within this report, the geographic reference to Northeast region townships includes the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont) and three Middle Atlantic States (New Jersey, New York and Pennsylvania). Township data appear only in tables 5 and 6. For summarized township totals by State refer to Government Finances: 1988-89(GF-89-5).

GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Bureau of the Census.

Current Dollars

The statistics in this report, as in the others issued by the Bureau of the Census on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1988, and June 30, 1989. Tables 5 and 6 indicate the fiscal period being reported for each city and township government with a population of at least 75,000 or the largest city in the State.

About three-fourths of all city governments in the Nation had a fiscal year ending in either December (42 percent) or June (32 percent). September and April were the next most common months in which city governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1988 — i.e., they ended their fiscal year on December 31, 1988. March, February and June had the next most common fiscal year ending dates for townships.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including governmentoperated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are: debt issuance and retirement; loans and investments; agency and private trust transactions; and internal transfers between funds of a government. Aggregates for city governments exclude intergovernmental transactions between those city governments.

Government Financial Sectors

City and township government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of city or township governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Liquor stores consist of dispensaries operated by certain city governments only in Minnesota, North Carolina, South Dakota and Wisconsin; there are no townships involved in this activity. Insurance trust activities consist of contributory retirement systems for public employees.

REVENUE CONCEPTS

As noted above, revenue is reported net of recoveries and correcting transactions and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final receipt units.
4. City and township governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from city and township revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type government corporations and agencies such as airports and utilities.

Taxes consist of compulsory contributions exacted by governments for public purposes. Normally this is the single largest revenue source for city and township governments.

Charges and miscellaneous general revenue comprise all nontax revenue of governments from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings. These are the most common type of enterprise activities in city and township governments.

Insurance trust revenue encompasses only: (1) retirement contributions received from insured individuals and their employers; and (2) earnings on investment assets of retirement system trust funds.

Employer contributions and other transfers made by administering governments to their insurance trust funds are treated as intragovernmental transactions rather than governmental revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, employer contributions by State and local governments to the Federal Social Security System (OASDHI) or city government payments to county-administered retirement systems— such amounts are included, without special treatment, in the "revenue from contributions" of the various systems affected.

EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exceptions of: amounts for debt retirement; and loan, investment, agency and private trust transactions. Included as expenditures, therefore, are outlays of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the Federal Government of monies withheld for income tax or Social Security purposes.

The commonly used character and object (or use) categories this finance series employs are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

The major portion of city intergovernmental expenditures in national totals goes for transit subsidies, public welfare, sanitation and education. However, payments by cities in New York to the state government have a large influence in these U.S. summaries. The outlays by cities just to other local governments show that sewerage, transit subsidies, education and police protection are the leading functions.

Governmental expenditure for capital outlay is financed commonly by borrowing, especially for local governments, but governmental revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of budgetary "balance."

In addition to payments for goods, services, and capital items, total governmental expenditure includes payments for which no services or products are directly received in return. A major portion of such payments comprise items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants in kind. The cost of items to be distributed in kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries. These amounts, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence,

quarters, or other payments-in-kind. Note that the salary and wage amounts were mainly for current operations, but also included payments for construction work performed on a force-account rather than contract basis.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services not elsewhere classified. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

Note that the functions cannot be equated specifically with a single Federal or State government program. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes. Medicaid, for example, is a well-known program that is included in the larger public welfare function, specifically as a medical vendor payment, along with all other social welfare activities.

These functions, in addition, have utility beyond the limits of this specific report or other volumes in this series. Other phases of the survey, including the employment phase, use these same functions, making cross-analyses feasible.

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, police protection includes not only police officers but also any ancillary services, such as finance, personnel, or secretarial, that directly support that activity. However, centralized county government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading governmental administration.

Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

Education

The provision of this service at the elementary-secondary level is intermittent among both city and township governments. The city-operated dependent school systems, for example, existed in only 11 states and the District of Columbia. Among townships, the elementary-secondary dependent school systems are located in only four New England states: Connecticut, Maine, Massachusetts and Rhode Island. In other instances, however, the city or township governments do have an elementary-secondary education role, but it is often limited to financial support of this activity by another government. Some city governments also operate colleges, junior colleges and other schools beyond the high school level that are included in the education expenditures.

The education expenditures include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems. Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by city-run institutions of higher education.

Public Welfare

This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The cash assistance payment portion consists of old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled.

City and township government outlays include any payments for applicable cash benefits in excess of, or supplementary to, those financed with Federal or State participation. General relief, which is wholly financed from State and local sources, makes up most other cash assistance. Other public welfare spending includes: vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals

Expenditures for hospital facilities operated directly by city and township governments and payments to private medical facilities belong here. The classification of medical vendor payments varies somewhat between public welfare and hospitals according to the situation; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency is included under the hospitals heading.

Highways

Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and streets. These figures exclude interest on debt issued for highway purposes (included in general expenditure for interest) and highway policing costs (classified under police protection).

Natural Resources

For city and township governments, natural resources covers activities pertaining to soil conservation, flood control, irrigation, and drainage. However, local water supply and electric utilities are reported under utilities.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings. Specifically that is the acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among city and township governments, the only existing activity of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report Employee Retirement Systems of State and Local Governments (Volume 4, No. 6, 1987 Census of Governments,) for additional detailed information.

INDEBTEDNESS CONCEPTS

City and township government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source related to the bond purpose—rents, charges, or tolls, for example—as credit. Public debt for private purposes, such as pollution control and industrial revenue issues, sometimes comprise a considerable portion of the nonguaranteed debt amounts.

CASH AND SECURITY HOLDINGS CONCEPTS

This category is dominated generally by public employee retirement system assets. It includes only the cash or investment resources of governments, excluding any other type of assets such as real property or fixed assets. A portion of a government's investment portfolio, and something that can create sudden shifts in the offsets to debt, are mortgages held in conjunction with the issuance of mortgage revenue debt.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

These statistics ignore governmental fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure, nor is the receipt of this contribution by the retirement fund considered as a revenue. For this survey's purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

City and township governments sometimes pay some interest on debt that is held as investment securities by retirement funds they administer. However, because of the difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental Flows

Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly these represent grants-in-aid and the sharing of tax proceeds but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, however, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a "fund" under the intragovernmental flow described above.

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, is not treated as intergovernmental revenue or expenditure. Furthermore, the following transactions between governments have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government, and as insurance trust revenue of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, then, when one government buys water or electricity from a second, the entire transaction is classified as utility revenue or expenditure with no intergovernmental component.

UTILITIES AND LIQUOR

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments—water supply, electric power,

gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes.

Table 8 shows revenue and expenditure amounts for city-operated utility systems. Of the four types of utilities shown in this table, electric power is the most significant financially, but water supply is the most common.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau's data on government finances. Certain city governments in Minnesota, North Carolina and South Dakota are the only cities that operate liquor stores and this is comparable to the level of activity in other local governments. No townships have this activity and only certain county governments in Maryland and North Carolina operate liquor stores. Among State governments, by contrast, there are 17 that manage liquor store operations.

In reviewing the data in table 8 for utilities, the following technical and analytical points apply:

1. Utility revenue is defined as charges only. Taxes, intergovernmental and miscellaneous general revenue are all classified under general revenue and, therefore, are excluded here.

2. Imbalances between total revenue and expenditure are common and might result from numerous factors such as the influence of general revenue described above, sporadic capital outlays from debt sources, or expenditures that are a draw down of assets.

3. Minor amounts may represent differences in the interpretation of financial classifications.

PUBLIC EMPLOYEE RETIREMENT SYSTEMS IN CITY AND TOWNSHIP GOVERNMENTS

Though most city and township government employees are eligible for retirement coverage, the administration of that benefit varies considerably from State to State. In some instances, State-administered retirement systems cover local government employees, and this can take the form of general coverage for all employees or specialized coverage for a specific group of local employees such as police officers or fire fighters. Where city or township governments administer their own retirement systems, the greatest effect on the data in this report will likely be in cash and security holdings.

FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 2-4 summarize selected financial items for various population-size classes of cities nationally. The percent distribution and per capita calculations of these basic amounts, which are also provided, indicate the relative financial scale of governments of various sizes. However, the scope of government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

INDIVIDUAL CITY AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentations in tables 5, 6, and 7 show financial statistics for 306 individual city and northeast township governments. Each government displayed in these tables had a 1986 population of 75,000 or more or was the largest city in the State. The tabulations also contain the 1988 populations and the fiscal year ending dates. Within each State, the governments in the stub are arranged alphabetically.

See the discussion in "Sources and Limitations of Data" below in this text for differing analytical uses of individual government and county area data.

The footnotes and symbols in tables 5 and 6 denote data that are not for the 1989 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources and Limitations of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Service Division, U.S. Bureau of the Census, for documentation on File A, 1989 Survey of State and Local Government Finances(Finance Phase), which contains detailed information on the approximately 34,000 governments covered by the 1989 Survey.

SOURCES AND LIMITATIONS OF DATA

Local Government Finances

The Local Government Sample—The sample of local governments is drawn from the 1987 Census of Governments and consists of certain local governments taken with certainty plus a sample below the certainty level. Units in the certainty group are: all county governments with a population greater than 50,000; all city and township governments with populations greater than 25,000; all school district governments with enrollments greater than 5,000; and certain specialized classes of governments such as school districts providing higher education and special districts providing transit services.

The remaining sampled units were selected with probability proportional to their financial activity. This criterion was applied first for each county area having 100,000 or more population and then for the balance of local governments in each State.

General-purpose governments—This annual survey assembled information for a sample of county, city, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation,

and central collection from State sources. Trained Census representatives compiled data for the 72 largest, most important county governments—generally those with a population of 500,000 or more—and the 49 largest city governments—those with a population of 300,000 or more. The balance of the county government data and city and township data was sought from cooperative Census Bureau-State arrangements or through mail canvass efforts.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases where returns of acceptable data could not be obtained by mail canvass or from available published sources, Census agents visited county and city government offices to obtain the basic statistics or important missing information. A central data collection system existed for city governments in 34 States and township governments in 16 States:

CITIES

Alaska	Michigan	Oregon
Arizona	Minnesota	Pennsylvania
California	Missouri	Rhode Island
Florida	Montana	South Carolina
Georgia	Nebraska	Tennessee
Illinois	Nevada	Utah
Indiana	New Hampshire	Washington
Iowa	New Jersey	West Virginia
Kansas	New York	Wisconsin
Kentucky	North Carolina	Wyoming
Maryland	North Dakota	
Massachusetts	Oklahoma	

TOWNSHIPS

Illinois	Missouri	Pennsylvania
Indiana	Nebraska	Rhode Island
Kansas	New Hampshire	South Dakota
Massachusetts	New Jersey	Wisconsin
Michigan	New York	
Minnesota	North Dakota	

The methodology used in each instance and the extent of the available data varied widely. As with mail canvass questionnaires, the basic financial data sometimes needed supplementation for such items as debt, assets, particular functional expenditures, or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or supplemental mailings directly to the local governments.

Through these efforts only a minor percentage of the city and township data file—representing nearly all quite small governments—remained incomplete. If data for the 1988 fiscal year data were available, they were made part of the 1989 survey data file.

Individuals desiring more detailed information about the precise application of this methodology should contact the Governments Division, U.S. Bureau of the Census.

Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Bureau of the Census, if the tables or data tapes reveal potential problems.

Population Data

The 1988 Bureau of the Census population estimates provided all population data used in this report both as an exhibit and in calculating per capita amounts. The population in this volume may vary somewhat from published reports in the Population series because those documents exclude some data file corrections that were processed after their reports were printed.

Derivative Statistics

This report shows computations that use financial data in combination with population. These statistics on "per capita" make excellent tools for comparative analyses. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the allocation of government responsibility.

The calculations themselves use population data for 1988. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand and populations were in whole numbers.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement,

changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

Statistical Reliability

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90 percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

In this report, all comparisons (e.g., year-to-year, State-to-State, etc.) are made at the 90-percent confidence level. In order to make such comparisons, a 90-percent confidence interval should be constructed around the difference in the two estimates. For example, an increase between two years can be tested by constructing a 90-percent confidence interval about the difference in the first year's estimate and the second year's estimate. The hypothesis that the two estimates are the same would be rejected if the confidence interval about the difference does not include zero. A statement could then be made about an increase or decrease.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

Appendix E of Government Finances in 1988-89 contains the relative standard errors of major financial variables for each State. Table E-1 contains relative standard errors for State and local government estimates; Table E-2, relative standard errors for county government estimates; and Table E-3, relative standard errors for municipal government estimates. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Individual City or Township Governments and Geographic Area Data

Data in this report relate only to city and township governments and their dependent agencies and do not include amounts for other local governments in the same geographic location. For example, city or township government expenditure figures for education do not include spending by separate school districts that administer public schools within many areas. Variations in the assignment of governmental responsibility— especially important in the areas of public welfare, health, hospitals and public housing—also have an important effect upon reported amounts of individual government expenditure, revenue, and debt.

A number of cities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia and several other of the most populous cities in the Nation. One of these cities—Washington, D.C.—is unique in that it has no overlying state government and thus provides certain services commonly provided by States, as well as various county-type services.

DATA IN ELECTRONIC FORMAT

The Census Bureau makes available on magnetic tape the data used for this publication. The two available formats are: File A, individual State and local government records; and File B, 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Service Branch, Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301/763-4100).

Additionally, State and local government summary data, by State, for nearly 60 data items are available on CENDATA, the Census Bureau's online information service. This service is provided through DIALOG and CompuServe. Population and personal income data are provided for computing derived statistics, like per capita amounts. For more details and information about these services contact

CompuServe(telephone 800/848-8199) or DIALOG(telephone 800/334-2564). You can also obtain a free brochure from the Census Bureau about how to get online information by writing to: Data User Services Division, ATTN: CENDATA, Bureau of the Census, Washington DC 20233 or by calling 301/763-2074.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

- Represents zero or round to zero.
(NA) Not available.
(X) Not applicable.

Table 1. Summary of City Government Finances: 1985-86 to 1988-89

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1988-89	1987-88	1986-87	1985-86	Percent change 1987-88 to 1988-89	Percent distribution 1988-89
	1	2	3	4	5	6
REVENUE						
Revenue	**184 770**	**176 664**	**170 072**	**158 886**	**4.6**	**(X)**
General revenue	143 498	135 835	130 503	122 100	5.6	100.0
Intergovernmental revenue	40 205	38 440	37 753	37 131	4.6	28.0
From State governments	29 547	28 079	26 420	24 626	5.2	20.6
General local government support	8 222	7 795	7 541	7 085	5.5	5.7
From Federal Government	7 348	7 291	8 390	9 813	.8	5.1
From local governments	3 310	3 069	2 943	2 692	7.9	2.3
General revenue from own sources	103 290	97 395	92 749	84 969	6.1	72.0
Taxes	63 930	59 791	55 566	50 859	6.9	44.6
Property	32 324	29 948	27 265	25 061	7.9	22.5
General sales	10 551	10 173	9 595	9 021	3.7	7.4
Selective sales	6 992	6 516	6 059	5 623	7.3	4.9
Income	9 033	8 423	8 058	7 074	7.2	6.3
Other	5 030	4 731	4 590	4 080	6.3	3.5
Charges and miscellaneous	39 360	37 604	37 183	34 110	4.7	27.4
Current charges	22 409	21 373	19 386	18 072	4.8	15.6
Sewerage	7 351	6 808	6 114	5 589	8.0	5.1
Hospitals	3 612	3 544	3 364	3 342	1.9	2.5
Interest earnings	10 424	9 464	7 456	7 367	10.1	7.3
Special assessments	1 021	1 232	1 209	1 086	-17.1	.7
Sale of property	631	552	440	522	-3.2	.4
Other and unallocable	4 876	4 883	8 690	7 043	-.1	3.4
Utility revenue	31 838	30 280	28 812	27 555	5.1	100.0
Electric power	16 599	15 769	15 102	14 204	5.3	52.1
Water supply	11 158	10 437	9 696	9 203	6.9	35.0
Transit system	1 782	1 761	1 738	1 578	1.2	5.6
Gas supply	2 299	2 313	2 277	2 570	-.6	7.2
Liquor store revenue	276	273	275	267	1.1	(X)
Insurance trust revenue	9 161	10 275	10 482	8 965	-10.8	100.0
Employee retirement	9 096	10 190	10 396	8 871	-10.7	99.3
Unemployment compensation (Washington, DC)	64	86	86	94	-25.6	.7
EXPENDITURE						
Expenditure	**182 783**	**174 674**	**164 049**	**152 181**	**4.6**	**100.0**
Expenditure by character and object:						
Intergovernmental expenditure	4 409	4 651	4 807	4 220	-5.2	2.4
Direct expenditure	178 354	170 023	159 241	147 961	4.9	97.6
Current operation	128 032	121 046	113 460	106 330	5.8	70.1
Capital outlay	28 615	28 127	25 832	23 878	1.7	15.7
Construction	21 178	21 024	19 139	17 693	.7	11.6
Other	7 437	7 102	6 694	6 185	4.7	4.1
Interest on debt	13 552	12 744	12 028	10 485	6.3	7.4
Assistance and subsidies	2 099	2 043	2 108	2 093	2.7	1.1
Insurance benefits and repayments	6 057	6 064	5 814	5 175	-.1	3.3
Expenditure by function:						
General expenditure	140 271	133 904	124 614	114 864	4.8	100.0
Intergovernmental expenditure	4 409	4 651	4 807	4 220	-5.2	3.1
Direct general expenditure	135 862	129 253	119 806	110 644	5.1	96.9
Capital outlay	21 768	21 745	19 495	17 800	.1	15.5
Other	114 094	107 508	100 311	92 844	6.1	81.3
General expenditure by function:						
Education services:						
Education	16 208	14 531	13 419	12 361	11.1	11.6
Capital outlay	840	592	572	626	41.9	.6
Libraries	1 757	1 654	1 613	1 446	6.2	1.3
Social services and income maintenance:						
Public welfare	7 129	6 537	6 400	6 254	9.1	5.1
Cash assistance payments	2 099	2 043	2 108	2 093	2.7	1.5
Medical vendor payments	361	344	337	321	4.9	.3
Other	4 669	4 150	3 955	3 840	12.5	3.3
Hospitals	6 097	5 866	5 496	5 315	3.9	4.3
Own	5 576	5 424	5 006	4 855	2.8	4.0
Capital outlay	301	338	246	284	-10.9	.2
Other	521	443	490	460	17.6	.4
Health	2 221	2 175	1 921	1 740	2.1	1.6
Transportation:						
Highways	11 003	10 784	10 126	9 336	2.2	7.8
Capital outlay	4 560	4 521	4 121	3 579	.9	3.3
Air transportation	2 508	2 512	2 207	1 976	-.2	1.2
Parking facilities	601	663	655	605	-9.4	.4
Water transport and terminals	424	516	437	450	-17.8	.3
Transit subsidies	1 098	977	1 301	931	12.4	.8
Public safety:						
Police protection	16 370	15 724	14 819	13 637	4.1	11.7
Fire protection	8 726	8 258	7 904	7 303	5.7	6.2
Correction	1 798	1 693	1 337	1 156	6.2	1.3
Protective inspection and regulation	1 260	1 246	1 141	1 013	3.5	.9
Environment and housing:						
Sewerage	9 895	10 105	9 098	8 151	-2.1	7.1
Capital outlay	4 510	5 000	4 244	3 763	-9.8	3.2
Solid waste management	5 178	4 744	4 458	4 208	9.1	3.7
Parks and recreation	8 743	8 456	5 953	5 430	4.4	4.8
Capital outlay	1 745	1 683	1 523	1 268	3.7	1.2

See footnotes at end of table.

Table 1. **Summary of City Government Finances: 1985-86 to 1988-89**—Con.

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1988-89	1987-88	1986-87	1985-86	Percent change 1987-88 to 1988-89	Percent distribution 1988-89
	1	2	3	4	5	6
EXPENDITURE—Con.						
Environment and housing—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Housing and community development	7 082	6 586	5 603	5 556	7.5	5.0
Capital outlay	2 460	2 570	2 147	2 224	-4.3	1.8
Natural resources	148	142	90	70	4.2	.1
Government administration:						
Financial administration	3 775	3 375	3 340	3 059	11.9	2.7
Judicial and legal	1 825	1 646	1 479	1 354	10.9	1.3
General public buildings	1 682	1 647	1 645	1 433	2.1	1.2
Other	2 867	2 902	2 557	2 403	-1.2	2.0
Interest on general debt	10 611	9 977	9 268	8 097	6.4	7.6
General expenditure, n.e.c.	13 236	13 149	12 350	11 580	.7	9.4
Utility expenditure	36 186	34 464	33 370	31 899	5.0	100.0
Electric power	16 659	15 997	15 592	14 978	4.1	46.0
Water supply	12 598	12 087	11 647	10 641	4.2	34.8
Transit system	4 717	4 129	3 927	3 698	14.2	13.0
Gas supply	2 213	2 251	2 204	2 582	-1.7	6.1
Liquor store expenditure	249	242	251	243	2.9	(X)
Insurance trust expenditure	6 057	6 064	5 814	5 175	-.1	100.0
Employee retirement	5 986	5 995	5 740	5 109	-.2	98.8
Unemployment compensation (Washington, DC)	71	69	74	66	2.9	1.2
Exhibit—Salaries and wages	63 352	59 324	55 497	51 837	6.8	34.7
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	**198 914**	**189 397**	**181 634**	**164 796**	**5.0**	**100.0**
Long-term debt outstanding	193 668	184 965	177 070	159 142	4.7	97.4
Full faith and credit	63 914	60 323	56 574	51 583	6.0	32.1
Nonguaranteed	129 753	124 642	120 496	107 560	4.1	65.2
Short-term debt outstanding	5 247	4 432	4 564	5 654	18.4	2.6
Long-term debt for selected functions:						
Public debt for private purposes	51 471	57 259	45 656	43 464	-10.1	25.9
Water supply	23 486	22 632	21 246	18 665	3.8	11.8
Education	3 705	3 547	3 969	3 533	4.5	1.9
Electric power	17 097	16 863	16 964	14 123	1.4	8.6
Transit system	2 208	1 812	1 710	1 612	21.9	1.1
Gas supply	858	871	812	927	-1.5	.4
Long-term debt issued	25 957	22 168	35 910	41 198	17.1	100.0
General	20 830	17 362	24 754	33 144	20.0	80.2
Utility	5 128	4 806	11 155	8 054	6.7	19.8
Long-term debt retired	15 838	15 026	20 785	18 060	5.4	100.0
General	13 258	11 456	13 711	13 376	15.7	83.7
Utility	2 581	3 570	7 074	4 684	-27.7	16.3
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	**227 251**	**211 614**	**178 763**	**157 591**	**7.4**	**100.0**
Employee retirement	86 134	80 351	74 592	64 135	7.2	37.9
Unemployment compensation (Washington, DC)	81	85	79	61	-4.7	-
Other	141 036	131 178	104 092	93 395	7.5	62.1
By purpose:						
Offsets to debt	64 356	59 213	32 327	28 698	8.7	28.3
Bond funds	22 204	20 377	21 201	19 863	9.0	9.8
Other	54 476	51 588	50 565	44 833	5.6	24.0

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 4 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of City Governments by Population-Size Groups: 1988-89

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Number of municipalities, 1989	19 255	7	18	27	25	109	92	18 977
Population, 1988 (in thousands)	152 767	19 134	12 350	10 407	6 078	14 820	8 017	81 961
Revenue	**184 770**	**51 795**	**22 312**	**14 476**	**7 920**	**17 153**	**8 461**	**62 653**
General revenue	143 496	41 819	17 463	11 773	6 359	13 187	6 815	46 080
Intergovernmental revenue	40 205	13 774	5 455	2 849	1 881	3 617	1 744	10 885
From Federal Government	7 348	1 837	1 986	697	348	563	247	1 672
From State governments	29 547	11 479	3 095	1 735	1 375	2 699	1 396	7 768
General local government support	8 222	1 270	1 062	524	376	752	534	3 704
From local governments	3 310	458	374	417	160	355	100	1 446
General revenue from own sources	103 290	28 046	12 008	8 924	4 479	9 571	5 071	35 191
Taxes	63 930	20 594	7 782	4 881	2 472	5 892	3 079	19 430
Property	32 324	8 041	3 939	2 167	1 250	3 496	1 982	11 449
General sales	10 551	3 132	1 039	1 113	446	921	575	3 325
Selective sales	6 992	2 288	835	661	363	646	261	1 938
Income	9 033	5 566	1 310	520	220	200	56	1 161
Other	5 030	1 567	659	421	193	429	204	1 557
Current charges	22 409	4 621	2 411	2 203	1 078	2 245	1 130	8 721
Miscellaneous revenue	16 952	2 831	1 815	1 839	929	1 634	863	7 041
Utility revenue	31 838	5 015	3 471	1 922	1 311	3 414	1 480	15 245
Liquor store revenue	276	–	–	–	–	26	–	250
Insurance trust revenue	9 161	4 961	1 378	781	249	526	187	1 079
Employee retirement	9 096	4 961	1 313	781	249	526	187	1 079
Expenditure	**182 763**	**50 744**	**22 104**	**14 647**	**7 857**	**17 179**	**8 367**	**61 865**
By character and object:								
Intergovernmental	4 409	2 631	392	257	100	139	118	772
To State governments	2 687	2 393	122	28	5	12	34	93
To local governments	1 721	237	270	229	95	126	84	680
Current operation	128 032	33 817	14 673	8 998	5 530	12 772	6 307	45 935
Capital outlay	28 615	6 263	3 912	3 113	1 260	2 892	1 141	10 234
Construction	21 178	5 001	3 182	2 421	969	1 894	789	5 942
Assistance and subsidies	2 099	1 703	246	63	11	47	10	19
Interest on debt	13 552	2 896	1 815	1 683	832	1 232	629	4 465
Insurance benefits and repayments	6 057	3 434	1 065	533	124	297	163	441
Exhibit – Salaries and wages	63 352	19 489	7 958	4 659	2 871	6 231	3 013	19 131
General expenditure	140 271	40 063	16 837	11 521	6 337	13 363	6 604	45 251
Current expenditure	118 503	35 299	14 024	9 273	5 330	11 241	5 760	37 576
Intergovernmental expenditure	4 409	2 631	392	257	100	139	118	772
Capital outlay	21 768	4 764	2 813	2 547	1 003	2 121	844	7 676
General expenditure by function:								
Education services:								
Education	16 208	6 393	1 948	960	1 041	1 995	1 034	2 837
Elementary and secondary education	15 636	5 962	1 830	959	1 041	1 995	1 029	2 820
Higher education	572	431	118	–	–	–	5	18
Other	–	–	–	–	–	–	–	–
Libraries	1 757	439	197	125	97	209	93	597
Social services and income maintenance:								
Public welfare	7 129	5 472	936	170	74	197	50	230
Hospitals	6 097	2 601	803	272	90	315	203	1 813
Health	2 221	879	484	228	97	158	54	321
Other	10	–	10	–	–	–	–	–
Transportation:								
Highways	11 003	1 612	974	835	515	1 150	597	5 320
Capital outlay	4 560	807	572	452	238	441	222	1 828
Air transportation	2 508	690	491	580	83	345	46	273
Parking facilities	601	63	51	89	45	108	43	202
Other	1 521	920	200	193	20	15	28	115
Public safety:								
Police protection	16 370	3 569	1 806	1 423	708	1 595	845	6 424
Fire protection	6 726	1 537	993	842	455	1 084	536	3 279
Correction	1 798	1 027	476	135	35	49	9	67
Protective inspection and regulation	1 290	260	161	107	66	159	96	441
Environment and housing:								
Natural resources	148	13	63	2	11	15	5	39
Sewerage	9 895	1 511	1 309	933	397	871	418	4 456
Capital outlay	4 510	974	648	500	209	328	118	1 735
Solid waste management	5 178	1 319	505	413	235	468	204	2 034
Parks and recreation	6 743	961	826	818	446	779	444	2 469
Housing and community development	7 082	2 717	839	597	379	639	326	1 585
Government administration:								
Financial administration	3 775	510	358	272	132	340	202	1 961
Judicial and legal	1 825	587	396	168	67	145	49	413
General public buildings	1 682	387	247	160	76	152	65	615
Other	2 867	331	217	161	117	318	149	1 574
Interest on general debt	10 611	2 306	1 357	1 362	659	979	502	3 446
General expenditure, n.e.c.	13 225	3 980	1 160	975	486	1 278	606	4 740
Utility expenditure	36 186	7 248	4 202	2 293	1 401	3 496	1 601	15 945
Liquor store expenditure	249	–	–	–	–	22	–	227
Insurance trust expenditure	6 057	3 434	1 065	533	124	297	163	441
Employee retirement	5 986	3 434	995	533	124	297	163	440
Debt outstanding	**198 914**	**42 613**	**26 610**	**22 630**	**12 348**	**18 985**	**8 874**	**66 854**
Long-term	193 668	40 728	26 258	22 279	12 169	18 368	8 727	65 139
Full faith and credit	63 914	15 752	10 060	5 637	3 535	5 577	3 119	20 234
Nonguaranteed	129 753	24 976	16 198	16 643	8 634	12 791	5 608	44 903
Short-term	5 247	1 885	351	351	179	618	147	1 716
Utility debt only	43 650	9 425	7 452	3 948	2 399	3 388	1 748	15 292
Long-term debt issued	25 957	6 392	3 758	2 160	2 106	3 129	777	7 636
Long-term debt retired	15 838	3 137	1 882	1 723	1 454	1 523	922	5 197
Cash and security holdings	**227 251**	**70 133**	**28 959**	**24 058**	**10 223**	**19 522**	**9 063**	**65 295**
Exhibit – City contribution to own retirement systems	5 182	2 969	873	406	78	251	255	350

Note: See text on fiscal years covered. Size classifications based on 1986 population estimates; municipalities distributed according to their 1988 estimated population.

Table 3. Per Capita Amounts of City Government Finance Items by Population-Size Groups: 1988-89

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Revenue	**1 209.49**	**2 706.95**	**1 906.64**	**1 391.09**	**1 303.03**	**1 157.46**	**1 055.32**	**109 394.33**
General revenue	939.31	2 185.58	1 413.99	1 131.30	1 046.31	889.85	850.00	80 456.69
Intergovernmental revenue	263.18	719.84	441.68	273.76	309.44	244.05	217.47	19 009.69
From Federal Government	48.10	95.99	160.78	67.01	56.86	37.98	30.83	2 921.03
From State governments	193.41	599.91	250.59	186.72	226.25	182.10	174.13	13 564.33
General local government support	53.82	66.35	85.96	50.39	61.84	50.72	66.61	6 469.02
From local governments	21.67	23.94	30.31	40.03	26.33	23.96	12.51	2 524.33
General revenue from own sources	676.13	1 465.74	972.31	857.54	736.88	645.80	632.53	61 447.00
Taxes	418.48	1 076.30	630.11	469.08	406.67	384.06	384.04	33 925.86
Property	211.59	420.24	318.95	208.27	205.64	235.88	247.26	19 989.56
General sales	69.06	163.67	84.15	106.98	73.43	62.11	71.68	5 805.18
Selective sales	45.77	119.60	67.61	63.47	59.72	43.62	32.60	3 383.46
Income	59.13	290.89	106.05	49.92	36.14	13.48	7.03	2 029.09
Other	32.93	81.90	53.36	40.43	31.74	28.96	25.47	2 718.58
Current charges	146.69	241.49	195.24	211.72	177.31	151.48	140.91	15 227.63
Miscellaneous revenue	110.96	147.95	146.96	176.74	152.90	110.27	107.58	12 293.50
Utility revenue	208.41	262.10	281.09	184.71	215.77	230.34	182.05	26 618.21
Liquor store revenue	1.80	-	-	-	-	1.78	-	435.03
Insurance trust revenue	59.97	259.27	111.56	75.08	40.94	35.49	23.27	1 884.40
Employee retirement	59.54	259.27	106.35	75.08	40.94	35.49	23.27	1 884.40
Expenditure	**1 196.35**	**2 652.02**	**1 786.79**	**1 467.44**	**1 292.80**	**1 159.16**	**1 043.66**	**105 019.04**
By character and object:								
Intergovernmental	28.86	137.52	31.74	24.67	16.44	9.35	14.72	1 348.68
To State governments	17.59	125.06	9.87	2.67	.98	.82	4.20	162.59
To local governments	11.26	12.39	21.87	22.01	15.55	8.53	10.52	1 186.08
Current operation	838.09	1 767.37	1 188.14	864.63	909.83	861.79	786.64	80 205.45
Capital outlay	187.31	327.31	316.78	299.15	207.33	181.66	142.26	17 869.36
Construction	138.63	261.38	257.66	232.60	159.40	127.83	95.94	12 120.99
Assistance and subsidies	13.74	89.02	19.92	6.07	1.88	3.19	1.21	31.11
Interest on debt	88.71	151.34	146.97	161.70	136.88	83.10	78.50	7 796.37
Insurance benefits and repayments	39.65	179.45	86.25	51.22	20.45	20.07	20.33	768.07
Exhibit—Salaries and wages	414.70	1 018.53	644.34	447.71	472.36	420.44	375.77	33 405.48
General expenditure	918.20	2 093.79	1 363.31	1 135.91	1 041.90	901.68	823.70	79 010.89
Current expenditure	775.71	1 844.81	1 135.54	891.12	876.89	758.54	718.39	65 610.21
Intergovernmental expenditure	28.86	137.52	31.74	24.67	16.44	9.35	14.72	1 348.68
Capital outlay	142.49	248.98	227.77	244.78	165.01	143.14	105.30	13 400.68
General expenditure by function:								
Education services:								
Education	106.10	334.09	157.71	92.21	171.28	134.60	126.94	4 956.13
Elementary and secondary education	105.54	319.69	153.77	99.15	175.43	138.26	129.43	5 103.43
Higher education	3.74	22.52	9.52	.04	-	-	.61	31.49
Other	-	-	-	-	-	-	-	-
Libraries	11.50	22.94	15.97	12.03	15.88	14.12	11.63	1 042.77
Social services and income maintenance:								
Public welfare	46.66	285.98	75.81	16.35	12.22	13.27	6.28	399.74
Hospitals	39.91	135.94	65.01	26.15	14.74	21.28	25.32	3 165.46
Health	14.54	45.91	39.17	21.94	15.93	10.68	6.72	561.79
Other	.07	-	.84	-	-	-	-	-
Transportation:								
Highways	72.02	84.22	78.85	80.19	84.80	77.80	74.48	8 290.03
Capital outlay	29.85	42.16	46.31	43.42	39.13	29.78	27.63	3 193.85
Air transportation	16.41	36.06	39.77	55.75	13.73	23.28	5.73	474.30
Parking facilities	3.94	3.28	4.15	8.53	7.48	7.27	5.34	353.59
Other	9.96	48.10	18.63	18.55	3.30	1.03	3.55	199.63
Public safety:								
Police protection	107.16	186.54	146.23	136.73	116.54	107.63	105.40	11 216.34
Fire protection	57.12	80.31	80.39	80.94	74.92	73.13	66.80	5 726.37
Correction	11.77	53.66	38.51	13.02	5.72	3.30	1.17	116.89
Protective inspection and regulation	8.44	13.61	13.03	10.31	10.90	10.75	11.94	767.77
Environment and housing:								
Natural resources	.97	.67	5.14	.21	1.84	1.04	.62	65.45
Sewerage	64.77	78.99	106.00	89.65	65.33	58.78	52.15	7 779.15
Capital outlay	29.52	50.91	52.29	48.04	34.38	22.11	14.73	3 029.54
Solid waste management	33.89	68.93	40.91	39.68	38.67	31.58	25.48	3 550.39
Parks and recreation	44.14	50.24	66.92	78.56	73.34	52.59	55.35	4 311.46
Housing and community development	48.36	142.01	67.93	57.40	62.33	43.09	40.71	2 766.81
Government administration:								
Financial administration	24.71	26.64	26.96	26.16	21.79	22.93	25.16	3 424.25
Judicial and legal	11.95	30.68	32.04	16.13	11.03	9.76	6.05	723.52
General public buildings	11.01	19.16	19.99	15.35	12.52	10.24	8.16	1 074.96
Other	11.02	19.16	19.99	15.37	12.52	10.26	8.17	1 076.55
Interest on general debt	69.46	120.53	109.86	130.92	106.39	66.03	62.63	6 017.10
General expenditure, n.e.c.	86.57	208.02	93.93	93.70	79.99	86.25	75.56	8 275.73
Utility expenditure	236.87	378.77	340.23	220.31	230.45	235.90	199.63	27 843.97
Liquor store expenditure	1.63	-	-	-	-	1.51	-	396.11
Insurance trust expenditure	39.65	179.45	86.25	51.22	20.45	20.07	20.33	768.07
Employee retirement	39.18	179.45	80.53	51.22	20.45	20.07	20.33	768.07
Debt outstanding	**1 302.08**	**2 227.07**	**2 154.62**	**2 174.58**	**2 031.84**	**1 281.06**	**1 108.80**	**116 732.78**
Long-term	1 267.73	2 128.53	2 126.19	2 140.88	2 002.15	1 239.39	1 088.51	113 736.35
Full faith and credit	418.38	823.21	814.60	541.63	581.60	376.31	389.05	35 331.50
Nonguaranteed	849.35	1 305.32	1 311.59	1 599.25	1 420.54	863.08	699.46	78 404.85
Short-term	34.35	98.54	28.43	33.70	29.49	41.67	18.30	2 996.41
Utility debt only	285.73	492.59	603.40	379.21	394.71	228.58	218.02	26 700.76
Long-term debt issued	169.91	334.05	304.29	207.56	346.26	211.18	96.87	13 334.48
Long-term debt retired	103.68	163.93	152.40	165.59	239.27	102.76	115.06	9 073.90
Cash and security holdings	**1 487.57**	**3 665.31**	**2 344.89**	**2 311.63**	**1 681.99**	**1 317.27**	**1 130.38**	**114 010.03**
Exhibit—City contribution to own retirement systems	33.92	155.18	70.71	39.00	12.78	16.96	31.81	611.39

Note: See text on fiscal years covered. Size classifications based on 1986 population estimates; municipalities distributed according to their 1988 estimated populations.

Table 4. Percent Distribution of City Government Finance Items by Population-Size Groups: 1988-89

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Revenue	**100.0**	**26.0**	**12.1**	**7.8**	**4.3**	**9.3**	**4.6**	**33.9**
General revenue	100.0	29.1	12.2	8.2	4.4	9.2	4.7	32.1
Intergovernmental revenue	100.0	34.3	13.6	7.1	4.7	9.0	4.3	27.1
From Federal Government	100.0	25.0	27.0	9.5	4.7	7.7	3.4	22.8
From State governments	100.0	38.8	10.5	5.9	4.7	9.1	4.7	26.3
General local government support	100.0	15.4	12.9	6.4	4.6	9.1	6.5	45.1
From local governments	100.0	13.8	11.3	12.6	4.8	10.7	3.0	43.7
General revenue from own sources	100.0	27.2	11.6	8.6	4.3	9.3	4.9	34.1
Taxes	100.0	32.2	12.2	7.6	3.9	8.9	4.8	30.4
Property	100.0	24.9	12.2	6.7	3.9	10.8	6.1	35.4
General sales	100.0	29.7	9.8	10.6	4.2	8.7	5.4	31.5
Selective sales	100.0	32.7	11.9	9.4	5.2	9.2	3.7	27.7
Income	100.0	61.6	14.5	5.8	2.4	2.2	.6	12.9
Other	100.0	31.2	13.1	8.4	3.8	8.5	4.1	31.0
Current charges	100.0	20.6	10.8	9.8	4.8	10.0	5.0	38.9
Miscellaneous revenue	100.0	16.7	10.7	10.8	5.5	9.6	5.1	41.5
Utility revenue	100.0	15.8	10.9	6.0	4.1	10.7	4.6	47.9
Liquor store revenue	100.0	–	–	–	–	9.6	–	90.4
Insurance trust revenue	100.0	54.2	15.0	8.5	2.7	5.7	2.0	11.8
Employee retirement	100.0	54.5	14.4	8.6	2.7	5.8	2.1	11.9
Expenditure	**100.0**	**27.8**	**12.1**	**8.0**	**4.3**	**9.4**	**4.6**	**33.8**
By character and object:								
Intergovernmental	100.0	59.7	8.9	5.8	2.3	3.1	2.7	17.5
To State governments	100.0	89.1	4.5	1.0	.2	.5	1.3	3.5
To local governments	100.0	13.8	15.7	13.3	5.5	7.3	4.9	39.5
Current operation	100.0	26.4	11.5	7.0	4.3	10.0	4.9	35.9
Capital outlay	100.0	21.9	13.7	10.9	4.4	9.4	4.0	35.8
Construction	100.0	23.6	15.0	11.4	4.6	8.9	3.6	32.8
Assistance and subsidies	100.0	61.2	11.7	3.0	.5	2.3	.5	.8
Interest on debt	100.0	21.4	13.4	12.4	6.1	9.1	4.6	32.9
Insurance benefits and repayments	100.0	56.7	17.6	8.8	2.1	4.9	2.7	7.3
Exhibit—Salaries and wages	100.0	30.8	12.6	7.4	4.5	9.8	4.8	30.2
General expenditure	100.0	28.6	12.0	8.4	4.5	9.5	4.7	32.3
Current expenditure	100.0	29.8	11.8	7.8	4.5	9.5	4.9	31.7
Intergovernmental expenditure	100.0	59.7	8.9	5.8	2.3	3.1	2.7	17.5
Capital outlay	100.0	21.9	12.9	11.7	4.6	9.7	3.9	35.3
General expenditure by function:								
Education services:								
Education	100.0	39.4	12.0	5.9	6.4	12.3	6.4	17.5
Elementary and secondary education	100.0	37.9	11.8	6.4	6.6	12.7	6.4	18.1
Higher education	100.0	75.4	20.6	.1	–	–	.9	3.2
Other	–	–	–	–	–	–	–	–
Libraries	100.0	25.0	11.2	7.1	5.5	11.9	5.3	34.0
Social services and income maintenance:								
Public welfare	100.0	76.8	13.1	2.4	1.0	2.8	.7	3.2
Hospitals	100.0	42.7	13.2	4.5	1.5	5.2	3.3	29.7
Health	100.0	39.6	21.8	10.3	4.4	7.1	2.4	14.5
Other	100.0	–	100.0	–	–	–	–	–
Transportation:								
Highways	100.0	14.6	8.9	7.6	4.7	10.5	5.4	48.4
Capital outlay	100.0	17.7	12.5	9.9	5.2	9.7	4.9	40.1
Air transportation	100.0	27.5	19.6	23.1	3.3	13.8	1.8	10.8
Parking facilities	100.0	10.4	8.5	14.8	7.6	17.9	7.1	33.7
Other	100.0	60.5	15.1	12.7	1.3	1.0	1.9	7.5
Public safety:								
Police protection	100.0	21.8	11.0	8.7	4.3	9.7	5.2	39.2
Fire protection	100.0	17.6	11.4	9.7	5.2	12.4	6.1	37.6
Correction	100.0	57.1	26.5	7.5	1.9	2.7	.5	3.7
Protective inspection and regulation	100.0	20.2	12.5	8.3	5.1	12.4	7.4	34.1
Environment and housing:								
Natural resources	100.0	8.7	43.0	.5	7.6	10.4	3.4	25.4
Sewerage	100.0	15.3	13.2	9.4	4.0	8.8	4.2	45.0
Capital outlay	100.0	21.6	14.3	11.1	4.6	7.3	2.6	38.5
Solid waste management	100.0	25.5	9.8	8.0	4.5	9.0	3.9	39.3
Parks and recreation	100.0	14.3	12.3	12.1	6.6	11.6	6.6	36.6
Housing and community development	100.0	38.4	11.8	8.4	5.3	9.0	4.6	22.4
Government administration:								
Financial administration	100.0	13.5	9.5	7.2	3.5	9.0	5.3	52.0
Judicial and legal	100.0	32.2	21.7	9.2	3.7	7.9	2.7	22.7
General public buildings	100.0	21.8	14.7	9.5	4.5	9.0	3.9	36.6
Other	100.0	21.8	14.7	9.5	4.5	9.0	3.9	36.6
Interest on general debt	100.0	21.7	12.8	12.8	6.2	9.2	4.7	32.5
General expenditure, n.e.c.	100.0	30.1	9.8	7.4	3.7	9.7	4.6	35.8
Utility expenditure	100.0	20.0	11.6	8.3	3.9	9.7	4.4	44.1
Liquor store expenditure	100.0	–	–	–	–	9.0	–	91.0
Insurance trust expenditure	100.0	56.7	17.6	8.8	2.1	4.9	2.7	7.3
Employee retirement	100.0	57.4	16.6	8.9	2.1	5.0	2.7	7.3
Debt outstanding	**100.0**	**21.4**	**13.4**	**11.4**	**6.2**	**9.5**	**4.5**	**33.6**
Long-term	100.0	21.0	13.6	11.5	6.3	9.5	4.5	33.6
Full faith and credit	100.0	24.6	15.7	8.8	5.5	8.7	4.9	31.7
Nonguaranteed	100.0	19.2	12.5	12.8	6.7	9.9	4.3	34.6
Short-term	100.0	35.9	6.7	6.7	3.4	11.8	2.8	32.7
Utility debt only	100.0	21.6	17.1	9.0	5.5	7.8	4.0	35.0
Long-term debt issued	100.0	24.6	14.5	8.3	8.1	12.1	3.0	29.4
Long-term debt retired	100.0	19.J	11.9	10.9	9.2	9.6	5.8	32.8
Cash and security holdings	**100.0**	**30.9**	**12.7**	**10.6**	**4.5**	**8.6**	**4.0**	**28.7**
Exhibit—City contribution to own retirement systems	100.0	57.3	16.9	7.9	1.5	4.8	4.9	6.8

Note: See text on fiscal years covered. Size classifications based on 1986 populations; municipalities distributed according to their 1988 estimated population.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska—	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Anchorage	Chandler	Glendale	Mesa
	1	2	3	4	5	6	7	8
Population, 1988	277 280	159 450	208 820	193 510	218 500	81 080	140 170	280 360
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30
Revenue	**257 741**	**434 367**	**149 221**	**115 675**	**748 934**	**72 107**	**113 704**	**229 311**
General revenue	224 514	232 165	138 239	84 559	652 377	62 462	101 125	164 786
Intergovernmental revenue	37 173	16 955	5 462	8 744	299 601	21 852	33 907	52 428
From Federal Government	13 742	6 964	45	3 752	12 811	8 794	8 953	4 316
From State governments	9 623	3 486	3 965	3 799	286 790	13 058	24 380	48 056
From local governments	13 808	6 505	1 452	1 193	–	–	574	56
General revenue from own sources	187 341	215 210	132 777	75 815	352 776	40 610	67 218	112 338
Taxes	134 949	74 441	86 526	59 987	170 835	16 173	27 662	43 635
Property	24 375	15 003	5 607	9 416	161 287	6 057	11 558	4 329
General sales	45 041	44 743	53 353	27 166	–	7 954	13 478	35 828
Selective sales	–	6 060	10 215	9 150	3 910	431	832	572
Income	32 859	–	–	–	–	–	–	–
Other	32 674	8 635	17 351	14 255	5 638	1 731	1 794	2 906
Current charges	18 080	125 735	19 596	8 813	142 322	14 735	16 419	37 042
Miscellaneous revenue	34 312	15 034	26 655	7 015	39 619	9 702	23 137	31 661
Utility and liquor store revenue	–	202 202	10 982	20 152	83 213	9 645	12 579	64 545
Insurance trust revenue	33 227	–	–	10 964	13 344	–	–	–
Expenditure	**252 101**	**437 029**	**137 045**	**123 604**	**753 416**	**82 619**	**129 360**	**265 662**
By character and object:								
Intergovernmental	9 261	7 298	1 779	3 148	2 459	–	3 165	3 059
To State governments	–	–	–	–	2 459	–	–	–
To local governments	9 261	7 298	1 779	3 148	–	–	3 165	3 059
Current operation	164 379	339 048	82 846	84 601	573 781	39 733	75 843	152 953
Capital outlay	23 189	71 311	21 084	25 513	90 665	30 513	24 448	67 474
Construction	12 490	55 494	15 334	6 848	78 526	3 815	17 774	10 835
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	40 411	19 372	31 336	5 045	81 420	12 373	25 904	42 176
Insurance benefits and repayments	14 881	–	–	5 297	5 091	–	–	–
Exhibit—Salaries and wages	100 266	75 725	45 453	41 737	308 975	16 733	34 833	85 540
General expenditure	237 220	240 446	123 421	82 560	641 685	60 057	111 713	189 360
Current expenditure	214 051	184 109	102 337	77 426	552 644	44 242	88 933	134 345
Intergovernmental expenditure	9 261	7 298	1 779	3 148	2 459	–	3 165	3 059
Capital outlay	23 169	56 337	21 084	5 134	89 041	15 815	22 780	55 015
General expenditure by function:								
Education services:								
Education	1 790	6 298	–	633	251 561	–	–	–
Elementary and secondary education	1 790	6 298	–	633	251 561	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	8 412	1 850	2 957	1 542	7 954	975	2 966	5 563
Social services and income maintenance:								
Public welfare	–	15	–	30	–	–	87	189
Hospitals	–	95 782	–	620	–	–	–	–
Health	2 364	2 597	898	817	27 711	–	–	–
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	24 293	20 978	10 802	12 616	53 863	5 759	18 810	23 977
Capital outlay	7 977	12 615	7 026	325	33 576	3 016	11 885	13 419
Air transportation	13 355	–	–	–	677	5 953	698	2 252
Parking facilities	8 870	1 192	5 513	94	2 710	–	–	905
Other	1 514	649	1 162	–	3 742	–	–	–
Public safety:								
Police protection	27 435	10 652	17 318	16 222	37 337	6 386	13 766	36 824
Fire protection	21 891	8 679	13 226	10 661	23 521	2 849	5 478	16 310
Correction	2 456	1 018	1 083	–	2 459	–	–	203
Protective inspection and regulation	2 149	719	830	890	1 599	743	491	2 104
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	–
Sewerage	12 536	27 193	897	559	19 905	7 250	10 269	29 675
Capital outlay	4 273	19 522	30	–	–	1 650	1 656	22 525
Solid waste management	8 207	7 572	5 539	6 837	10 527	3 984	5 915	11 875
Parks and recreation	17 872	10 481	15 952	11 823	35 407	2 513	5 626	16 148
Housing and community development	15 857	2 410	–	2 417	–	2 696	4 216	3 669
Government administration:								
Financial administration	6 277	2 947	3 351	2 054	5 703	2 756	4 568	2 561
Judicial and legal	7 092	1 329	881	1 827	353	917	400	3 307
General public buildings	5 197	3 894	4 295	–	–	1 226	9	1 902
Other	3 993	1 254	2 731	1 051	11 208	1 390	4 401	7 947
Interest on general debt	40 411	18 572	27 147	3 586	56 243	9 089	18 297	19 566
General expenditure, n.e.c.	7 249	16 365	8 837	8 281	89 205	5 571	15 716	4 383
Utility and liquor store expenditure	–	196 583	13 624	35 747	106 640	22 562	17 647	76 302
Insurance trust expenditure	14 881	–	–	5 297	5 091	–	–	–
Debt outstanding	**600 715**	**395 197**	**599 564**	**91 779**	**1 052 576**	**208 101**	**319 434**	**419 800**
Long-term	600 715	394 591	599 564	91 779	1 052 576	208 101	319 434	419 800
Full faith and credit	593 690	346 634	117 509	30 949	517 485	161 788	88 580	181 675
Utility debt only	–	47 110	119 450	41 490	310 349	84 140	86 070	242 866
Long-term debt issued	23 020	177 810	3 900	5 311	37 500	18 872	46 856	26 850
Long-term debt retired	8 229	54 658	8 822	5 165	59 205	13 904	53 074	62 785
Cash and security holdings	**655 248**	**285 007**	**433 937**	**115 012**	**598 100**	**90 306**	**189 958**	**267 341**
Exhibit—City contribution to own retirement systems	7 439	–	–	3 122	6 098	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California		
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Anaheim	Bakersfield
	9	10	11	12	13	14	15	16
Population, 1988	923 750	121 740	140 440	385 720	180 090	75 080	244 670	157 650
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	**1 059 974**	**144 969**	**115 579**	**428 877**	**121 788**	**82 919**	**456 717**	**98 240**
General revenue	925 679	119 359	99 557	346 997	99 992	42 575	230 995	91 661
Intergovernmental revenue	319 067	22 122	30 103	120 346	26 395	7 505	34 299	15 439
From Federal Government	97 333	437	3 706	30 785	105	2 018	16 756	1 467
From State governments	193 360	21 685	26 352	83 706	10 085	5 337	16 549	13 958
From local governments	28 374	-	45	5 855	16 205	150	994	14
General revenue from own sources	606 612	97 237	69 454	226 651	73 597	35 070	196 696	76 222
Taxes	299 198	47 212	36 956	125 943	30 064	24 638	101 524	47 810
Property	106 261	11 088	12 293	23 987	10 777	11 263	35 726	16 996
General sales	121 704	25 816	21 352	84 034	-	4 147	33 845	23 623
Selective sales	53 842	5 260	1 770	12 182	14 304	4 791	24 478	3 861
Income	-	-	-	-	-	-	-	-
Other	17 391	5 048	1 541	5 760	4 983	4 437	7 475	3 330
Current charges	164 045	14 512	12 789	39 025	24 029	5 424	62 264	16 897
Miscellaneous revenue	143 369	35 513	19 709	61 683	19 504	5 008	32 908	11 515
Utility and liquor store revenue	95 433	25 610	16 022	65 598	18 153	36 541	225 722	6 579
Insurance trust revenue	38 862	-	-	16 282	3 643	3 803	-	-
Expenditure	**1 119 333**	**147 083**	**126 926**	**455 571**	**138 246**	**82 464**	**430 369**	**94 619**
By character and object:								
Intergovernmental	2 863	4 251	-	-	-	3 729	-	-
To State governments	939	-	-	-	-	-	-	-
To local governments	1 924	4 251	-	-	-	3 729	-	-
Current operation	557 689	84 885	73 335	257 824	85 525	66 829	367 564	71 750
Capital outlay	390 937	24 726	38 577	120 796	38 043	3 262	30 743	16 108
Construction	237 953	20 186	36 352	83 495	34 020	-	7 447	2 091
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	149 413	33 221	15 014	71 289	12 057	4 710	32 062	6 761
Insurance benefits and repayments	18 431	-	-	5 662	2 621	3 934	-	-
Exhibit—Salaries and wages	323 923	42 578	40 296	137 314	55 879	21 354	83 597	35 007
General expenditure	970 601	127 004	112 393	345 395	115 123	45 294	212 249	87 219
Current expenditure	620 085	105 930	73 816	274 138	82 942	44 786	195 991	73 199
Intergovernmental expenditure	2 863	4 251	-	-	-	3 729	-	-
Capital outlay	350 516	21 074	38 577	71 257	32 181	508	16 258	14 020
General expenditure by function:								
Education services:								
Education	3 453	-	-	-	-	-	-	-
Elementary and secondary education	3 453	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	17 825	3 532	12 882	14 049	2 737	1 169	5 155	-
Social services and income maintenance:								
Public welfare	621	-	-	1 554	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	1 228	-	-	-	-	-	-	-
Other	-	-	-	-	432	309	1 429	-
Transportation:					-	-	-	-
Highways	128 439	19 719	21 046	46 781	8 982	3 493	9 328	16 288
Capital outlay	105 709	12 196	12 956	31 617	4 056	-	93	8 425
Air transportation	110 459	973	-	16 372	14 145	-	-	640
Parking facilities	5 554	3	-	-	1 389	42	-	126
Other	-	-	-	-	1 040	-	-	-
Public safety:	134 060	14 333	17 183	51 896	12 087	9 089	35 897	20 153
Police protection	74 675	4 787	7 552	25 152	11 157	5 880	18 505	11 797
Fire protection	1 802	145	-	212	806	-	-	-
Correction	5 439	3 268	2 793	3 218	1 028	5 290	16 536	2 361
Protective inspection and regulation	-	-	-	-	-	-	-	-
Environment and housing:	73 740	4 886	5 581	2 474	19 145	5 199	520	3 762
Natural resources	47 646	1 737	3 202	1 828	12 074	-	-	491
Sewerage	32 945	4 576	4 220	14 707	3 538	212	15 268	6 684
Capital outlay	76 947	9 826	10 610	40 080	5 591	4 043	39 132	4 567
Solid waste management	48 103	473	9 506	19 796	2 884	4 384	41 977	5 666
Parks and recreation	15 453	5 657	5 488	10 248	1 612	1 381	8 500	4 052
Housing and community development	24 166	1 846	1 908	9 522	1 571	-	-	-
Government administration:	6 449	3 555	1 805	6 774	1 990	-	-	-
Financial administration	16 453	7 669	1 867	8 474	2 694	886	6 320	2 804
Judicial and legal	137 326	29 395	8 915	59 809	11 720	3 937	12 462	6 082
General public buildings	55 464	12 361	1 037	14 277	10 575	-	1 220	2 237
Other	130 301	20 079	14 533	104 514	20 502	33 236	218 120	7 400
Interest on general debt	18 431	-	-	5 662	2 621	3 934	-	-
General expenditure, n.e.c.	**1 964 379**	**443 310**	**199 470**	**797 365**	**305 981**	**88 375**	**579 250**	**83 088**
Utility and liquor store expenditure	1 955 389	434 647	186 800	797 365	305 981	88 375	579 250	83 088
Insurance trust expenditure	633 425	200 437	135 647	121 100	35 995	2 305	9 780	27 045
Debt outstanding	218 035	12 495	72 826	154 330	7 215	9 990	251 065	12 677
Long-term	483 894	18 563	92 490	79 183	123 424	1 506	92 500	743
Full faith and credit	300 648	21 559	25 907	70 626	16 943	2 080	9 545	4 538
Utility debt only	**1 528 380**	**308 490**	**161 853**	**697 217**	**341 239**	**91 864**	**540 494**	**112 335**
Long-term debt issued	14 953	-	-	5 979	4 834	3 879	-	-
Long-term debt retired								
Cash and security holdings								
Exhibit—City contribution to own retirement systems								

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa
	17	18	19	20	21	22	23
Population, 1988	103 660	91 960	89 380	126 240	95 060	108 640	90 710
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**114 688**	**204 537**	**52 276**	**64 958**	**80 909**	**82 339**	**71 248**
General revenue	114 524	114 194	52 136	64 920	57 164	76 027	65 798
Intergovernmental revenue	19 593	17 476	9 325	11 113	14 609	6 633	7 839
From Federal Government	6 508	6 098	679	884	2 413	160	1 584
From State governments	11 680	11 233	8 473	10 075	8 774	6 473	5 403
From local governments	1 405	155	173	154	3 422	-	852
General revenue from own sources	94 931	96 718	42 811	53 807	42 555	69 394	57 959
Taxes	53 855	51 138	26 276	31 657	23 024	38 473	43 976
Property	23 029	21 583	8 453	11 334	13 035	16 562	11 904
General sales	9 383	13 909	14 408	10 519	4 242	14 996	25 582
Selective sales	8 114	11 832	2 101	5 252	4 548	2 329	2 999
Income	-	-	-	-	-	-	-
Other	13 329	3 814	3 314	4 552	1 199	4 586	3 491
Current charges	30 743	18 032	1 917	8 884	7 223	19 312	5 108
Miscellaneous revenue	10 333	27 548	12 618	13 266	12 308	11 609	8 875
Utility and liquor store revenue	8	90 343	140	38	3 745	51	-
Insurance trust revenue	154	-	-	-	-	6 261	5 450
Expenditure	**103 879**	**208 381**	**48 915**	**59 754**	**81 063**	**82 935**	**74 288**
By character and object:							
Intergovernmental	-	-	-	1 763	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	1 763	-	-	-
Current operation	86 502	165 978	31 635	42 297	59 438	47 878	48 862
Capital outlay	10 682	32 705	8 080	4 886	13 373	9 003	21 895
Construction	149	1 636	4 426	1 459	8 648	3 426	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	4 078	9 678	7 200	10 808	8 252	5 304	2 396
Insurance benefits and repayments	2 617	-	-	-	-	750	1 135
Exhibit—Salaries and wages	53 638	45 619	10 912	23 662	27 263	18 259	25 418
General expenditure	101 085	103 971	45 829	59 526	74 656	61 902	73 153
Current expenditure	90 407	87 897	37 749	54 640	63 113	53 023	51 258
Intergovernmental expenditure	-	-	-	1 763	-	-	-
Capital outlay	10 678	16 074	8 080	4 886	11 545	8 879	21 895
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	5 514	2 663	-	2 530	-	-	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	6 494	2 805	89	455	984	465	1 122
Other	-	-	-	-	-	-	-
Transportation:							
Highways	5 897	9 411	8 111	7 178	6 258	6 260	19 202
Capital outlay	1 680	2 138	3 316	79	1 060	2 739	15 133
Air transportation	-	-	-	-	-	-	-
Parking facilities	2 865	-	-	182	-	-	-
Other	2 029	-	-	-	-	-	-
Public safety:							
Police protection	16 330	16 961	7 336	12 253	15 677	14 121	16 188
Fire protection	9 126	10 446	-	5 036	6 719	-	8 345
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	8 261	5 972	1 192	2 620	383	4 188	2 976
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	7 806	6 208	-	2 836	442	7 470	464
Capital outlay	3 262	2 122	-	56	104	34	2
Solid waste management	8 482	3 907	-	-	142	-	1 398
Parks and recreation	3 541	6 262	6 928	4 617	1 775	12 956	6 862
Housing and community development	1 931	18 858	5 877	5 746	23 451	5 275	7 380
Government administration:							
Financial administration	4 489	10 230	4 420	4 268	5 555	4 890	1 373
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	3 495	2 035	1 873	840	3 857	736	5 024
Interest on general debt	4 068	7 943	7 200	10 808	8 174	5 304	2 396
General expenditure, n.e.c.	10 757	470	2 803	179	1 281	237	422
Utility and liquor store expenditure	177	104 390	1 086	228	6 405	283	-
Insurance trust expenditure	2 617	-	-	-	-	750	1 135
Debt outstanding	**92 838**	**159 059**	**75 919**	**138 033**	**173 132**	**152 901**	**39 788**
Long-term	92 838	159 059	75 919	138 033	173 132	152 901	39 788
Full faith and credit	4 820	53 535	43 520	31 380	98 535	7 784	11 700
Utility debt only	-	26 018	-	-	912	-	-
Long-term debt issued	39 620	12 714	-	7 752	98 535	15 566	1 752
Long-term debt retired	4 888	40 637	28 582	4 819	62 546	2 433	1 101
Cash and security holdings	**74 294**	**196 305**	**108 899**	**102 778**	**89 021**	**207 106**	**114 958**
Exhibit—City contribution to own retirement systems	2 481	-	-	-	-	2 490	2 837

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
	24	25	26	27	28	29	30
Population, 1988	85 810	86 520	88 240	97 640	95 390	166 590	307 090
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**40 063**	**43 481**	**33 346**	**36 291**	**91 595**	**83 514**	**240 321**
General revenue	34 574	37 636	33 226	35 261	79 236	83 385	194 737
Intergovernmental revenue	6 431	6 862	6 384	10 380	6 680	12 253	36 336
From Federal Government	1 094	846	595	4 272	984	1 021	9 633
From State governments	4 899	6 015	5 789	6 000	5 600	10 880	25 575
From local governments	438	1	-	108	96	352	1 128
General revenue from own sources	28 143	30 774	26 842	24 881	72 556	71 132	158 401
Taxes	14 826	20 513	18 685	19 157	39 710	53 520	84 699
Property	6 965	5 870	4 110	7 422	12 046	21 881	33 004
General sales	5 520	10 081	12 108	9 137	16 076	13 361	36 618
Selective sales	896	1 576	1 367	644	1 474	3 194	7 916
Income	-	-	-	-	-	-	-
Other	1 443	1 986	1 104	1 754	10 114	15 084	7 161
Current charges	10 384	3 870	4 124	1 841	16 951	3 643	39 417
Miscellaneous revenue	2 933	6 391	4 029	3 883	15 895	13 969	34 285
Utility and liquor store revenue	5 488	5 845	120	1 020	12 380	129	13 011
Insurance trust revenue	-	-	-	-	-	-	32 573
Expenditure	**38 928**	**42 984**	**28 852**	**39 852**	**74 172**	**81 135**	**193 499**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	34 884	38 562	26 218	28 486	46 354	54 469	132 941
Capital outlay	2 451	2 746	2 511	9 677	21 675	12 998	17 841
Construction	88	-	-	6 253	4 137	2 132	13 205
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	1 593	1 676	123	1 689	6 143	13 668	21 620
Insurance benefits and repayments	-	-	-	-	-	-	21 097
Exhibit—Salaries and wages	17 048	16 277	15 849	1 652	21 873	34 078	81 787
General expenditure	35 802	36 871	26 299	37 715	63 395	80 784	150 222
Current expenditure	33 317	34 990	25 788	28 784	42 162	67 821	136 023
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	2 265	1 881	2 511	8 931	21 233	12 963	14 199
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 142	1 286	-	-	1 548	151	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	55	993	889	91	323	1 691	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	2 715	6 014	2 696	3 887	11 997	7 920	9 089
Capital outlay	849	1 060	456	1 373	8 927	4 518	1 578
Air transportation	-	-	-	-	-	49	3 968
Parking facilities	-	-	-	13	-	-	2 627
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	7 696	11 259	7 392	9 632	8 930	17 608	33 068
Fire protection	4 942	5 644	3 224	5 592	5 382	10 037	14 667
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	1 650	1 086	954	1 569	2 937	5 272	5 181
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	4 671	201	2 181	-	5 268	-	6 673
Capital outlay	-	7	99	-	845	-	414
Solid waste management	1 411	-	-	-	-	-	15 723
Parks and recreation	2 787	2 295	2 912	3 589	8 301	9 181	15 326
Housing and community development	945	1 689	572	8 688	7 375	6 506	4 319
Government administration:							
Financial administration	2 012	1 408	995	1 694	2 489	1 560	3 392
Judicial and legal	-	-	-	-	-	-	1 017
General public buildings	-	-	-	-	-	-	5 723
Other	2 870	595	6 340	929	1 046	6 964	3 590
Interest on general debt	1 495	1 676	123	1 689	5 772	13 668	21 620
General expenditure, n.e.c.	1 211	2 515	41	342	2 007	179	4 259
Utility and liquor store expenditure	3 326	6 113	553	2 137	10 777	351	22 180
Insurance trust expenditure	-	-	-	-	-	-	21 097
Debt outstanding	**19 209**	**19 069**	**2 382**	**26 857**	**79 035**	**178 656**	**256 541**
Long-term	19 209	19 069	2 382	26 857	79 035	178 656	256 541
Full faith and credit	-	-	-	1 190	-	8 785	1 660
Utility debt only	-	-	-	-	5 675	-	-
Long-term debt issued	1 433	-	726	3 255	-	14 055	3 431
Long-term debt retired	910	8 858	101	2 544	9 385	34 438	10 700
Cash and security holdings	**28 481**	**20 587**	**39 671**	**38 140**	**177 440**	**155 649**	**474 725**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	21 462

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	31	32	33	34	35	36	37
Population, 1988	109 740	135 310	161 210	103 600	186 880	103 920	100 130
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**73 521**	**87 405**	**214 440**	**75 883**	**124 627**	**92 871**	**86 188**
General revenue	63 803	59 796	125 276	68 461	111 987	83 655	86 188
Intergovernmental revenue	9 532	16 769	22 189	10 420	19 863	18 894	6 364
From Federal Government	2 423	7 318	6 076	3 143	7 089	7 459	119
From State governments	6 595	9 269	13 074	7 144	11 580	9 900	6 190
From local governments	514	182	239	133	1 194	1 535	55
General revenue from own sources	54 271	43 027	103 087	58 041	92 124	64 761	79 824
Taxes	32 953	33 622	54 128	36 405	62 111	42 181	53 856
Property	13 906	16 225	16 469	13 469	25 868	17 463	7 855
General sales	13 724	13 580	19 004	18 295	18 673	6 442	21 641
Selective sales	2 648	2 069	9 129	2 012	11 520	11 746	6 508
Income	–	–	–	–	–	–	–
Other	2 675	1 748	7 526	2 629	6 050	6 530	17 852
Current charges	8 936	1 756	17 617	14 378	10 653	5 219	8 132
Miscellaneous revenue	12 382	7 649	31 342	7 258	19 360	17 361	17 836
Utility and liquor store revenue	9 718	7 609	89 164	7 422	12 640	9 216	–
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure	**70 940**	**72 281**	**210 240**	**85 444**	**137 345**	**86 813**	**74 674**
By character and object:							
Intergovernmental	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–
Current operation	58 296	56 238	158 474	44 303	97 588	73 667	49 644
Capital outlay	11 827	12 925	47 116	19 249	35 373	2 195	12 176
Construction	1 628	4 939	606	5 400	27 830	–	–
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	817	3 120	4 650	1 892	4 384	10 951	12 854
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	27 456	26 126	59 412	28 651	47 904	97 368	27 095
General expenditure	62 421	64 189	121 188	60 926	126 102	76 393	74 674
Current expenditure	51 695	52 501	89 545	41 677	91 630	74 318	62 498
Intergovernmental expenditure	–	–	–	–	–	–	–
Capital outlay	10 726	11 688	31 643	19 249	34 472	2 075	12 176
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	2 701	4	5 156	1 727	2 747	1 897	35
Social services and income maintenance:							
Public welfare	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–
Health	1 097	2 216	724	431	1 008	1 827	599
Other	–	–	–	–	–	–	–
Transportation:							
Highways	7 734	7 371	16 920	10 223	15 351	8 241	15 107
Capital outlay	2 572	1 197	10 005	6 788	423	298	6 765
Air transportation	2 555	–	–	711	–	–	–
Parking facilities	10	–	373	200	4 596	2 365	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	14 474	15 738	18 735	12 433	26 296	17 033	13 493
Fire protection	6 090	7 005	16 456	7 792	12 886	5 532	–
Correction	–	–	–	–	–	–	–
Protective inspection and regulation	2 524	1 932	4 198	2 054	1 215	1 828	3 815
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	1 415	–	6 979	3 430	–	1 429	–
Capital outlay	1 241	–	3 279	–	–	–	–
Solid waste management	3 009	–	7 028	–	3 729	154	1 899
Parks and recreation	4 979	2 135	11 782	337	14 293	3 459	12 905
Housing and community development	10 716	19 901	14 232	12 665	34 130	10 802	3 696
Government administration:							
Financial administration	3 607	1 589	6 563	2 640	4 535	6 955	5 786
Judicial and legal	–	–	–	–	–	–	–
General public buildings	–	–	–	–	–	–	–
Other	691	1 143	6 978	2 018	621	576	717
Interest on general debt	817	3 019	2 688	1 892	4 351	9 989	12 854
General expenditure, n.e.c.	2	2 156	2 376	2 373	344	4 306	3 766
Utility and liquor store expenditure	8 519	8 092	89 052	4 518	11 243	10 420	–
Insurance trust expenditure	–	–	–	–	–	–	–
Debt outstanding	**26 008**	**37 715**	**82 824**	**43 688**	**94 793**	**122 240**	**226 589**
Long-term	26 008	37 715	82 824	43 688	94 793	122 240	226 589
Full faith and credit	9 002	32 775	3 995	120	24 374	–	12 620
Utility debt only	–	2 000	30 395	–	380	11 605	–
Long-term debt issued	11 146	–	–	18 884	11 874	–	–
Long-term debt retired	382	1 640	3 367	2 225	4 490	14 643	30 495
Cash and security holdings	**88 939**	**51 454**	**174 721**	**92 832**	**105 000**	**102 947**	**227 401**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	38	39	40	41	42	43	44	45	46
Population, 1988	78 200	76 380	415 040	3 352 710	148 670	88 840	91 410	356 860	112 630
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**29 984**	**50 048**	**685 190**	**5 958 047**	**80 455**	**35 401**	**28 235**	**471 951**	**115 683**
General revenue	28 971	50 046	527 843	3 239 307	74 067	35 401	26 675	439 223	98 452
Intergovernmental revenue	6 101	7 176	90 833	442 338	15 266	7 136	8 664	62 568	10 119
From Federal Government	600	614	25 961	107 066	3 916	42	1 427	16 596	927
From State governments	5 204	6 557	50 928	230 567	11 220	6 785	7 237	42 929	7 095
From local governments	97	5	13 944	74 705	130	309	-	3 043	2 097
General revenue from own sources	20 870	42 870	437 010	2 796 969	58 801	28 265	18 011	376 655	88 333
Taxes	11 535	23 681	145 908	1 623 232	36 425	12 433	11 529	191 852	32 168
Property	2 367	4 898	60 659	564 971	6 326	3 391	2 647	84 061	13 702
General sales	7 258	9 140	28 749	278 235	13 813	3 478	6 149	31 152	6 645
Selective sales	708	1 706	41 943	464 594	7 316	1 265	1 125	33 058	1 492
Income	-	-	-	-	-	-	-	-	-
Other	1 202	7 937	14 557	315 432	8 967	4 299	1 608	43 581	10 329
Current charges	4 980	5 153	162 269	730 349	14 914	12 276	1 161	103 894	31 085
Miscellaneous revenue	4 355	14 036	128 833	443 388	7 462	3 556	5 321	80 909	25 080
Utility and liquor store revenue	3 013	-	156 555	1 981 586	6 388	-	1 560	-	17 231
Insurance trust revenue	-	-	792	747 154	-	-	-	32 728	-
Expenditure	**31 705**	**48 016**	**697 840**	**5 392 880**	**76 401**	**39 966**	**31 489**	**412 563**	**117 113**
By character and object:									
Intergovernmental	3 606	4 431	1 485	11 946	514	-	5 161	54	161
To State governments	-	-	552	-	-	-	-	-	-
To local governments	3 606	4 431	933	11 946	514	-	5 161	54	161
Current operation	19 638	16 879	519 282	3 403 130	57 462	22 673	21 505	244 826	74 008
Capital outlay	5 838	12 841	129 107	1 096 440	12 258	16 183	2 130	57 559	28 186
Construction	560	6 087	117 843	892 926	389	1 663	17	47 137	13 641
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	1 623	13 865	47 307	352 786	6 187	1 110	2 673	71 817	14 758
Insurance benefits and repayments	-	-	659	528 578	-	-	-	38 307	-
Exhibit—Salaries and wages	7 289	7 175	176 416	1 758 391	28 644	5 219	7 700	142 030	23 645
General expenditure	27 168	47 227	526 879	2 915 783	69 451	39 966	27 889	374 256	104 854
Current expenditure	21 495	34 386	411 021	2 269 236	58 633	23 783	25 953	316 697	78 569
Intergovernmental expenditure	3 606	4 431	1 485	11 946	514	-	5 161	54	161
Capital outlay	5 673	12 841	115 858	646 547	10 818	16 183	1 936	57 559	26 285
General expenditure by function:									
Education services:									
Education	-	-	1 485	8 019	-	-	-	1 716	-
Elementary and secondary education	-	-	1 485	8 019	-	-	-	1 716	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	-	-	11 090	41 475	514	-	-	7 888	2 076
Social services and income maintenance:									
Public welfare	-	-	-	-	-	-	-	1 184	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	1	106	11 505	6 719	371	219	276	-	1 774
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	3 426	8 278	22 791	180 748	8 546	17 203	2 625	17 510	11 186
Capital outlay	445	8 152	4 523	101 486	2 658	12 538	1 167	9 937	256
Air transportation	-	-	6 961	170 174	474	-	-	22 051	98
Parking facilities	-	-	739	31 478	190	-	-	3 434	289
Other	-	-	109 635	139 847	-	-	-	18 123	-
Public safety:									
Police protection	4 430	4 514	74 061	556 873	15 119	5 477	5 460	55 069	13 423
Fire protection	-	-	46 286	283 324	9 605	37	-	31 741	6 350
Correction	-	-	3 766	2 074	-	-	-	4 304	-
Protective inspection and regulation	707	3 258	7 480	64 584	1 350	6 215	684	3 904	4 960
Environment and housing:									
Natural resources	-	-	-	4 277	-	-	-	-	-
Sewerage	-	-	3 215	259 841	10 154	-	-	14 913	10 107
Capital outlay	-	-	1 553	198 237	4 582	-	-	9 706	4 324
Solid waste management	2 216	-	16 363	107 653	173	-	69	2 146	7 250
Parks and recreation	5 056	4 588	39 270	139 646	6 252	2 167	2 724	26 533	4 660
Housing and community development	6 532	10 074	57 380	164 925	3 057	3 809	7 988	32 057	18 489
Government administration:									
Financial administration	2 230	2 143	17 730	84 474	2 026	1 485	2 716	23 363	2 392
Judicial and legal	-	-	8 280	38 750	-	-	-	3 211	-
General public buildings	-	-	743	57 869	-	-	-	1 569	-
Other	144	401	9 259	58 143	2 889	1 673	1 758	6 799	3 484
Interest on general debt	1 565	13 865	46 866	204 112	6 167	1 110	2 673	71 817	14 442
General expenditure, n.e.c.	861	-	31 974	310 778	2 564	571	916	24 944	3 874
Utility and liquor store expenditure	4 537	789	170 302	1 948 519	6 950	-	3 580	-	12 259
Insurance trust expenditure	-	-	659	528 578	-	-	-	38 307	-
Debt outstanding	**14 626**	**200 357**	**567 536**	**5 468 207**	**93 081**	**42 764**	**43 460**	**1 025 244**	**208 597**
Long-term	14 626	200 357	549 038	5 376 539	93 081	42 764	43 460	995 244	208 597
Full faith and credit	13 131	22 415	-	10 400	-	-	30 570	1 375	21 530
Utility debt only	1 495	-	7 545	2 201 675	-	-	-	-	4 850
Long-term debt issued	-	10 600	991	808 375	15 500	26 905	-	429 045	13 604
Long-term debt retired	1 039	8 316	11 198	356 550	3 315	-	1 100	348 468	19 993
Cash and security holdings	**22 863**	**227 799**	**898 566**	**10 258 488**	**87 772**	**84 293**	**53 701**	**1 309 845**	**252 690**
Exhibit—City contribution to own retirement systems	-	-	1 235	551 202	-	-	-	26 187	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail does not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	47	48	49	50	51	52	53
Population, 1988	123 380	105 710	130 080	132 010	120 470	98 340	81 220
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**104 668**	**78 223**	**98 033**	**244 071**	**89 803**	**58 638**	**77 901**
General revenue	91 558	68 361	87 737	131 317	80 541	56 638	77 846
Intergovernmental revenue	9 439	7 836	10 631	18 801	12 503	6 158	10 379
From Federal Government	1 083	972	1 768	2 714	4 192	385	1 096
From State governments	8 356	6 861	8 863	15 809	8 311	5 773	9 199
From local governments	-	785	-	278	-	-	84
General revenue from own sources	82 119	60 523	77 106	112 516	68 038	50 480	67 467
Taxes	41 360	41 411	35 478	67 902	33 689	33 702	44 696
Property	20 351	14 732	15 615	24 579	9 931	15 541	25 752
General sales	13 199	20 577	9 876	17 208	8 199	4 395	7 855
Selective sales	3 140	2 132	4 027	14 057	12 344	1 396	8 807
Income	-	-	-	-	-	-	-
Other	4 670	3 970	5 960	12 058	3 215	12 370	2 282
Current charges	13 737	8 466	26 415	18 333	7 599	4 267	12 553
Miscellaneous revenue	27 022	12 646	15 213	26 281	26 750	12 511	10 218
Utility and liquor store revenue	13 110	9 862	10 298	107 801	9 262	-	55
Insurance trust revenue	-	-	-	4 953	-	-	-
Expenditure	**96 088**	**68 074**	**88 968**	**254 968**	**92 344**	**47 242**	**57 508**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	62 281	53 512	75 620	218 313	63 104	35 202	47 550
Capital outlay	20 836	11 409	7 879	15 687	6 780	2 031	4 742
Construction	3 115	2 933	641	304	2 112	1 292	1 430
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	12 971	3 153	5 489	13 218	22 460	10 009	5 214
Insurance benefits and repayments	-	-	-	7 750	-	-	-
Exhibit—Salaries and wages	27 795	25 992	29 368	59 479	29 635	8 128	33 183
General expenditure	84 216	57 911	79 939	138 158	83 277	47 242	57 135
Current expenditure	67 529	49 462	73 416	133 468	78 344	45 211	52 436
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	16 687	8 449	6 523	4 690	4 933	2 031	4 699
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2 639	2 859	1 411	7 178	1 983	-	2 474
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	3 171	1 421	-	3 762	602	-	103
Other	-	-	-	-	-	-	-
Transportation:							
Highways	5 849	8 648	13 360	19 332	12 009	10 711	2 437
Capital outlay	2 163	2 968	1 762	328	1 181	9	1 320
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	-	267	8 781	76	-	-
Other	-	-	-	-	-	-	3 568
Public safety:							
Police protection	15 150	12 976	15 495	23 031	18 845	6 779	14 568
Fire protection	9 130	8 381	6 164	12 850	10 673	-	7 721
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2 628	838	1 390	3 552	1 499	8 380	3 136
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	3 741	165	8 073	999	79	-	3 418
Capital outlay	377	-	1 597	13	-	-	598
Solid waste management	6 874	2 941	6 572	5 313	3 502	-	-
Parks and recreation	6 754	4 199	7 924	12 623	3 254	942	4 158
Housing and community development	11 612	6 721	3 429	7 682	6 045	5 734	3 522
Government administration:							
Financial administration	519	3 960	6 642	-	1 036	2 593	3 005
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	2 483	1 414	1 229	16 337	3 191	1 844	1 567
Interest on general debt	12 859	3 112	5 382	10 506	22 460	10 009	5 214
General expenditure, n.e.c.	807	276	2 601	6 232	23	250	2 246
Utility and liquor store expenditure	11 872	10 163	9 049	109 060	9 067	-	371
Insurance trust expenditure	-	-	-	7 750	-	-	-
Debt outstanding	**156 383**	**73 355**	**93 246**	**221 450**	**395 651**	**140 053**	**82 518**
Long-term	156 383	73 355	93 246	221 450	395 651	140 053	82 518
Full faith and credit	48 920	20 680	1 125	-	39 835	-	14 575
Utility debt only	920	180	1 631	37 845	-	-	-
Long-term debt issued	34 670	33 000	19 733	21 260	214 865	9 265	-
Long-term debt retired	41 800	959	4 180	13 956	140 089	12 564	5 308
Cash and security holdings	**202 774**	**111 018**	**111 771**	**258 926**	**353 354**	**199 912**	**43 158**
Exhibit—City contribution to own retirement systems	-	-	-	4 546	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buena-ventura	San Diego	San Francisco
	54	55	56	57	58	59	60
Population, 1988	210 630	338 220	101 090	148 420	88 900	1 070 310	731 650
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**316 220**	**294 978**	**45 564**	**134 928**	**79 974**	**1 181 712**	**2 626 443**
General revenue	167 925	241 985	45 864	123 726	71 993	934 708	2 136 845
Intergovernmental revenue	19 200	30 132	8 937	14 491	10 034	191 071	649 245
From Federal Government	1 203	757	1 881	2 117	792	63 809	96 548
From State governments	17 908	22 643	6 765	11 798	8 643	85 632	552 123
From local governments	89	6 732	191	576	599	41 630	574
General revenue from own sources	148 725	211 853	37 027	109 235	61 959	743 637	1 487 600
Taxes	67 849	123 563	24 831	57 455	35 260	310 138	805 387
Property	20 539	40 570	7 083	18 249	10 167	117 840	417 093
General sales	23 444	37 107	10 061	20 599	13 952	112 963	83 539
Selective sales	12 554	32 893	5 852	13 654	7 127	56 505	98 402
Income	-	-	-	-	-	-	-
Other	11 312	12 993	1 835	4 953	4 014	22 830	206 353
Current charges	44 861	61 076	5 256	25 347	9 512	132 246	423 479
Miscellaneous revenue	36 015	27 214	6 940	26 433	17 187	301 253	258 734
Utility and liquor store revenue	148 295	15 253	-	11 202	7 981	129 779	179 507
Insurance trust revenue	-	37 740	-	-	-	97 225	310 091
Expenditure	**346 412**	**288 633**	**41 169**	**140 807**	**63 222**	**1 027 173**	**2 260 293**
By character and object:							
Intergovernmental	-	-	-	-	-	13 086	26 636
To State governments	-	-	-	-	-	91	26 565
To local governments	-	-	-	-	-	11 685	71
Current operation	238 752	210 372	38 495	98 600	52 177	618 334	1 516 015
Capital outlay	67 737	46 688	1 733	16 760	12 296	226 622	258 611
Construction	4 572	29 886	475	646	838	147 901	181 506
Assistance and subsidies	-	-	-	-	-	-	109 684
Interest on debt	39 923	14 946	941	27 447	3 749	132 048	161 408
Insurance benefits and repayments	-	16 627	-	-	-	37 083	187 939
Exhibit—Salaries and wages	66 098	107 300	20 382	42 573	22 582	312 131	1 025 759
General expenditure	191 496	253 177	41 169	128 968	60 703	827 435	1 648 773
Current expenditure	135 164	209 399	39 436	115 819	50 408	642 009	1 498 064
Intergovernmental expenditure	-	-	-	-	-	13 086	26 636
Capital outlay	56 332	43 778	1 733	13 149	10 295	185 426	150 709
General expenditure by function:							
Education services:							
Education	-	168	-	-	-	-	46 059
Elementary and secondary education	-	168	-	-	-	-	46 059
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	8 904	5 873	2 213	1 957	-	17 149	17 389
Social services and income maintenance:							
Public welfare	-	-	-	-	-	1 493	210 950
Hospitals	-	-	-	-	-	-	227 603
Health	855	1 183	606	579	-	1 220	123 517
Other	-	-	-	-	-	-	-
Transportation:	17 487	28 399	4 853	6 554	9 107	43 939	15 967
Highways	6 551	11 222	144	2 199	4 425	22 375	7 067
Capital outlay	1 945	-	312	-	-	1 435	108 906
Air transportation	634	12 062	38	316	150	554	2 949
Parking facilities	-	669	-	-	-	1 008	23 121
Other	28 606	53 025	11 453	19 624	11 022	120 806	122 722
Public safety:	13 014	29 636	6 147	11 605	6 470	54 764	82 849
Police protection	-	-	-	-	-	-	45 232
Fire protection	2 802	4 915	734	4 242	2 259	14 362	11 151
Correction	-	-	-	-	-	8 630	693
Protective inspection and regulation	37 037	6 265	347	11 818	5 452	89 943	76 287
Environment and housing:	30 559	1 088	-	5 107	453	39 458	30 815
Natural resources	13 230	19 644	2 016	6 183	-	31 924	10 953
Sewerage	14 215	35 009	3 756	8 047	7 748	108 304	99 487
Capital outlay	18 687	-	3 310	4 803	2 906	90 408	35 693
Solid waste management	1 592	8 840	2 540	6 366	4 691	13 414	41 848
Parks and recreation	-	1 456	-	-	-	11 113	71 159
Housing and community development	-	488	-	-	-	13 882	21 131
Government administration:	1 050	4 960	451	9 045	5 716	20 730	17 651
Financial administration	26 550	11 916	941	27 447	3 554	132 025	160 560
Judicial and legal	4 888	28 649	1 452	12 374	1 628	50 332	74 916
General public buildings	154 916	18 629	-	11 839	7 519	162 655	423 581
Other	-	16 627	-	-	-	37 083	187 939
Interest on general debt	**552 253**	**218 505**	**31 544**	**383 099**	**52 185**	**1 467 746**	**2 286 617**
General expenditure, n.e.c.	552 253	218 505	31 544	383 099	52 185	1 467 746	2 286 617
Utility and liquor store expenditure	19 465	6 470	11 320	62 230	1 000	193 527	297 615
Insurance trust expenditure	184 080	42 615	-	-	2 095	340	121 282
Debt outstanding	15 175	50 802	12 500	78	-	25 461	528 199
Long-term	30 121	9 040	1 221	9 081	847	82 377	73 739
Full faith and credit	**238 409**	**508 965**	**56 873**	**247 031**	**146 114**	**2 583 962**	**5 869 728**
Utility debt only	-	12 229	-	-	-	30 395	217 481
Long-term debt issued							
Long-term debt retired							
Cash and security holdings							
Exhibit—City contribution to own retirement systems							

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa
	61	62	63	64	65	66	67	68
Population, 1988	738 420	82 980	239 540	78 170	89 830	95 590	94 080	108 220
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**636 623**	**57 509**	**173 500**	**96 539**	**319 142**	**29 773**	**137 252**	**110 148**
General revenue	541 750	57 509	157 811	86 916	174 531	29 773	123 261	97 160
Intergovernmental revenue	66 410	5 717	30 298	6 765	6 603	12 421	20 708	8 999
From Federal Government	9 044	208	13 490	1 125	1 019	-	7 841	1 032
From State governments	47 075	5 361	16 209	5 640	5 572	12 421	12 841	7 967
From local governments	10 291	148	599	-	12	-	26	-
General revenue from own sources	475 340	51 792	127 513	80 151	167 928	17 352	102 573	88 161
Taxes	285 867	34 267	90 150	37 455	53 202	15 260	58 969	36 253
Property	107 687	14 252	39 744	11 620	23 337	2 139	12 217	10 580
General sales	66 837	11 369	30 616	11 604	23 623	9 032	15 586	16 082
Selective sales	53 570	1 643	10 636	11 848	4 650	1 558	16 494	7 112
Income	-	-	-	-	-	-	-	-
Other	57 573	7 003	9 154	2 383	1 592	2 531	14 672	2 479
Current charges	100 426	12 712	11 873	29 500	70 909	78	31 365	24 456
Miscellaneous revenue	89 247	4 813	25 490	13 196	43 817	2 014	12 239	27 472
Utility and liquor store revenue	6 694	-	15 689	9 360	144 611	-	13 971	12 968
Insurance trust revenue	88 179	-	-	263	-	-	-	-
Expenditure	**618 256**	**53 817**	**173 620**	**95 472**	**314 804**	**18 024**	**134 677**	**118 172**
By character and object:								
Intergovernmental	13 166	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-	-
To local governments	13 166	-	-	-	-	-	-	-
Current operation	313 026	39 905	129 080	65 913	256 219	16 238	109 599	65 357
Capital outlay	193 152	12 742	26 003	23 225	23 975	1 786	22 831	39 562
Construction	158 502	474	16 471	3 610	361	-	110	-
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	69 488	1 170	18 537	6 181	34 610	-	2 247	13 253
Insurance benefits and repayments	29 424	-	-	153	-	-	-	-
Exhibit—Salaries and wages	199 624	23 590	64 971	30 892	40 512	1 105	54 570	30 181
General expenditure	583 134	53 817	158 965	79 547	147 211	17 613	108 821	98 777
Current expenditure	390 919	41 075	135 269	63 489	137 781	15 527	91 890	67 172
Intergovernmental expenditure	13 166	-	-	-	-	-	-	-
Capital outlay	192 215	12 742	23 696	16 058	9 430	1 786	16 931	31 605
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	14 535	2 445	3 232	2 857	2 618	-	4 261	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	2 099	229	-	81	309	221
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	46 088	9 665	16 935	10 549	12 268	2 751	5 473	10 321
Capital outlay	28 541	5 907	2 634	5 149	6 302	46	1 273	5 325
Air transportation	54 370	-	-	4 052	-	-	2 155	-
Parking facilities	1 557	334	289	1 097	579	-	855	1 848
Other	-	-	-	3 974	-	-	-	-
Public safety:								
Police protection	86 202	10 851	35 932	12 208	12 800	6 582	17 431	10 681
Fire protection	43 477	6 601	18 158	7 015	12 162	644	7 825	6 830
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	4 743	1 603	5 353	1 100	1 118	44	936	1 037
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	64 305	6 888	487	4 603	6 285	-	1 394	32 420
Capital outlay	21 551	2 039	301	568	256	-	293	21 581
Solid waste management	10 773	307	3 529	-	4 930	-	6 274	-
Parks and recreation	39 430	5 972	10 456	8 508	54 204	1 795	17 989	5 076
Housing and community development	91 020	3 647	31 993	9 352	-	377	9 339	1 945
Government administration:								
Financial administration	11 564	3 508	4 548	6 195	7 916	4 000	17 057	3 920
Judicial and legal	3 535	-	-	-	-	-	-	-
General public buildings	4 157	-	-	-	-	-	-	-
Other	10 913	558	3 318	1 666	8 011	1 335	3 600	11 182
Interest on general debt	69 483	1 170	18 402	3 930	21 305	-	2 247	13 241
General expenditure, n.e.c.	26 982	268	4 234	2 212	3 015	4	11 676	55
Utility and liquor store expenditure	5 698	-	14 655	15 772	167 593	411	25 856	19 395
Insurance trust expenditure	29 424	-	-	153	-	-	-	-
Debt outstanding	**991 411**	**16 507**	**294 962**	**140 353**	**398 921**	**-**	**38 818**	**175 005**
Long-term	991 411	16 507	294 962	140 353	398 921	-	38 818	175 005
Full faith and credit	482 514	13 585	-	38 275	76 679	-	8 775	3 771
Utility debt only	137	-	2 380	31 688	164 755	-	-	280
Long-term debt issued	64 610	-	22	2 000	84 970	-	-	21 500
Long-term debt retired	34 056	733	54 165	1 798	121 164	-	527	25 784
Cash and security holdings	**1 686 382**	**60 257**	**210 913**	**102 032**	**333 183**	**25 000**	**101 693**	**207 148**
Exhibit—City contribution to own retirement systems	35 251	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
	69	70	71	72	73	74	75	76
Population, 1988	98 890	81 670	190 680	116 180	101 530	137 940	100 730	97 120
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**86 506**	**32 958**	**117 165**	**102 747**	**71 630**	**123 280**	**74 704**	**48 432**
General revenue	56 936	29 388	113 008	94 986	64 350	111 100	59 168	44 722
Intergovernmental revenue	12 042	11 172	16 352	11 757	9 553	21 170	15 225	8 186
From Federal Government	4 547	5 038	1 648	1 443	1 156	3 643	1 088	1 517
From State governments	7 484	6 041	14 692	10 314	8 265	16 237	13 372	6 519
From local governments	11	93	12	–	132	1 290	765	150
General revenue from own sources	44 894	18 216	96 656	83 209	54 797	89 930	43 943	36 536
Taxes	19 609	11 739	52 884	48 730	25 615	69 530	28 846	23 912
Property	7 641	4 698	13 794	16 372	7 932	15 977	10 859	8 100
General sales	6 195	4 989	18 139	20 644	10 841	25 029	5 825	8 365
Selective sales	1 302	667	15 116	8 716	3 071	20 671	7 016	1 836
Income	–	–	–	–	–	–	–	–
Other	4 471	1 385	5 835	2 998	3 771	7 853	5 146	5 611
Current charges	6 313	3 568	31 394	27 724	11 739	10 019	4 984	2 667
Miscellaneous revenue	18 972	2 909	12 378	6 755	17 443	10 381	10 113	9 957
Utility and liquor store revenue	9 570	3 570	4 157	7 781	7 280	12 180	15 536	3 710
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure	**66 230**	**35 243**	**119 184**	**93 277**	**70 519**	**122 041**	**67 748**	**44 089**
By character and object:								
Intergovernmental	–	–	–	–	–	–	–	2 899
To State governments	–	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–	2 899
Current operation	35 681	25 818	93 631	76 501	37 110	100 891	49 978	34 975
Capital outlay	17 218	8 066	16 209	13 216	19 731	14 666	8 710	1 107
Construction	10 120	2 161	13	–	763	3 100	3 018	–
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	13 331	1 359	9 324	3 560	13 578	6 484	9 060	5 108
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	12 564	12 002	47 371	27 411	14 922	56 461	21 905	14 826
General expenditure	54 288	31 767	109 772	85 687	63 151	102 953	52 386	40 385
Current expenditure	40 387	24 195	99 503	73 542	45 433	91 511	45 865	39 302
Intergovernmental expenditure	–	–	–	–	–	–	–	2 899
Capital outlay	13 901	7 572	10 269	12 145	17 718	11 442	6 521	1 083
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–
Social services and income maintenance:	–	–	8 245	3 181	3 260	3 376	742	–
Public welfare	–	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–	–
Health	481	–	501	–	122	2 347	148	657
Other	–	–	–	–	–	–	–	–
Transportation:	7 647	3 112	5 274	11 612	13 961	9 618	3 825	4 359
Highways	2 902	1 743	11	4 935	8 107	110	442	3
Capital outlay	–	–	–	–	–	2 459	–	–
Air transportation	–	–	–	127	–	–	9	–
Parking facilities	–	–	–	–	–	–	690	–
Other	8 492	8 795	24 544	11 774	6 231	24 774	13 429	12 147
Public safety:	–	–	17 973	10 205	–	12 932	8 176	5 778
Police protection	–	–	–	–	–	–	–	–
Fire protection	3 985	3 481	2 521	2 389	4 403	3 295	1 906	1 101
Correction	–	–	–	–	–	–	–	–
Protective inspection and regulation	8 760	600	13 273	6 511	10 257	422	–	–
Environment and housing:	4 648	339	1 801	422	5 920	–	–	–
Natural resources	–	1 091	3 223	14 319	–	2 865	–	–
Sewerage	4	2 455	6 011	9 208	1 209	8 595	871	2 365
Capital outlay	8 439	9 233	3 410	2 418	4 363	9 950	9 083	4 082
Solid waste management	346	1 221	6 351	4 791	3 639	5 923	2 424	2 092
Parks and recreation	–	–	–	–	–	1 174	–	–
Housing and community development	–	–	–	–	–	–	–	–
Government administration:	2 279	312	3 423	924	827	7 432	973	1 245
Financial administration	13 292	1 359	9 145	3 560	13 450	5 613	8 610	5 108
Judicial and legal	564	98	5 878	4 688	1 429	2 178	1 500	1 451
General public buildings	11 942	3 476	9 392	7 590	7 368	19 088	15 362	3 704
Other	–	–	–	–	–	–	–	–
General expenditure, n.e.c.	**196 787**	**20 732**	**150 847**	**42 850**	**184 212**	**85 069**	**115 753**	**59 024**
Utility and liquor store expenditure	196 787	20 732	150 847	42 850	184 212	85 069	115 753	59 024
Insurance trust expenditure	8 703	17 715	2 075	12 695	4 585	53 249	10 308	19 750
Debt outstanding	711	–	1 505	–	690	10 000	7 498	–
Long-term	28 812	–	82 662	–	14 645	679	26 840	7 750
Full faith and credit	21 272	1 918	75 834	3 416	18 911	1 691	26 951	75 981
Utility debt only	**267 472**	**20 678**	**177 522**	**75 673**	**217 393**	**42 203**	**112 655**	**65 501**
Long-term debt issued	–	–	–	–	–	–	–	–
Long-term debt retired								
Cash and security holdings								
Exhibit—City contribution to own retirement systems								

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	77	78	79	80	81	82	83	84
Population, 1988	90 980	218 720	75 990	283 110	492 190	77 120	119 340	101 070
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**53 771**	**173 324**	**83 560**	**487 649**	**949 509**	**112 540**	**52 852**	**63 386**
General revenue	44 041	151 404	71 785	223 049	837 070	66 671	50 166	48 536
Intergovernmental revenue	7 461	9 700	15 722	22 008	176 038	5 700	10 099	8 487
From Federal Government	1 976	1 653	767	8 217	24 839	1 380	858	4 301
From State governments	3 823	6 573	13 702	7 819	149 444	4 088	7 171	2 633
From local governments	1 662	1 474	1 253	5 972	1 755	232	2 070	1 553
General revenue from own sources	36 580	141 704	56 063	201 041	661 032	60 971	40 067	40 049
Taxes	24 767	81 167	41 168	76 330	321 795	31 533	30 270	27 435
Property	2 261	13 939	8 525	14 782	90 245	5 745	3 460	5 732
General sales	17 984	54 714	26 014	57 531	172 765	23 743	22 480	19 015
Selective sales	1 755	8 775	4 053	2 887	30 132	1 079	3 375	2 235
Income	–	–	–	–	–	–	–	–
Other	2 767	3 739	2 576	1 130	28 653	966	955	453
Current charges	5 048	20 707	9 734	97 977	229 262	13 152	3 550	7 676
Miscellaneous revenue	6 765	39 830	5 161	26 734	109 975	16 286	6 247	4 938
Utility and liquor store revenue	9 623	21 920	10 081	264 600	87 406	44 822	429	14 830
Insurance trust revenue	107	–	1 694	–	25 033	1 047	2 257	–
Expenditure	**53 142**	**185 282**	**83 522**	**497 585**	**1 003 120**	**115 443**	**47 313**	**61 025**
By character and object:								
Intergovernmental	2 772	–	–	–	14 023	4 774	280	–
To State governments	917	–	–	–	–	–	280	–
To local governments	1 855	–	–	–	14 023	4 774	–	–
Current operation	35 000	108 164	54 753	373 009	577 685	67 177	35 428	45 885
Capital outlay	6 750	47 058	24 991	92 032	243 777	29 117	6 518	7 822
Construction	5 203	37 378	23 072	87 551	140 917	26 277	6 072	6 399
Assistance and subsidies	–	–	–	–	49 854	–	–	–
Interest on debt	8 620	30 060	3 028	32 544	97 842	14 141	4 358	7 318
Insurance benefits and repayments	–	–	750	–	19 939	234	729	–
Exhibit—Salaries and wages	16 500	72 775	29 177	143 935	343 086	27 324	24 082	22 890
General expenditure	41 677	138 258	69 317	223 489	867 203	54 505	45 821	46 599
Current expenditure	36 716	118 170	51 756	187 849	676 731	45 345	39 303	41 683
Intergovernmental expenditure	2 772	–	–	–	14 023	4 774	280	–
Capital outlay	4 961	20 088	17 561	35 640	210 472	9 160	6 518	4 916
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	1 009
Elementary and secondary education	–	–	–	–	–	–	–	1 009
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	3 995	3 211	–	12 103	1 029	–	–
Social services and income maintenance:								
Public welfare	811	–	1 591	–	94 572	–	–	1 268
Hospitals	–	–	–	76 408	70 047	–	–	–
Health	175	64	–	487	36 227	–	414	256
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	6 191	14 732	9 584	33 199	84 932	9 461	10 109	5 660
Capital outlay	653	149	–	17 033	69 240	6 369	4 647	1 189
Air transportation	–	–	443	2 040	152 688	–	–	3 747
Parking facilities	–	–	1 350	363	2 946	253	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	7 338	26 629	9 102	31 883	90 691	6 760	12 125	8 283
Fire protection	–	14 984	4 215	16 891	48 103	4 774	–	6 286
Correction	–	–	–	–	20 362	–	108	–
Protective inspection and regulation	456	457	1 536	–	4 572	237	987	–
Environment and housing:								
Natural resources	–	–	–	–	90	–	–	–
Sewerage	4 486	18 162	14 754	20 634	33 789	740	1 750	2 362
Capital outlay	1 921	9 594	12 179	10 303	6 345	–	108	–
Solid waste management	–	291	–	–	10 406	–	463	1 093
Parks and recreation	3 877	14 931	8 570	12 836	47 052	7 575	6 646	4 516
Housing and community development	2 557	1 631	770	4 095	16 842	1 340	529	1 922
Government administration:								
Financial administration	919	2 269	1 256	4 400	18 387	2 758	1 142	1 093
Judicial and legal	851	3 974	978	2 789	21 027	540	520	536
General public buildings	–	–	642	651	6 193	1 350	1 944	415
Other	3 559	6 574	3 639	2 671	8 065	3 280	3 670	1 061
Interest on general debt	6 247	19 714	2 523	3 969	76 591	11 536	4 358	5 243
General expenditure, n.e.c.	4 210	9 851	5 153	10 173	31 518	2 872	1 056	1 849
Utility and liquor store expenditure	11 465	47 024	13 455	274 096	95 978	60 704	783	14 426
Insurance trust expenditure	–	–	750	–	19 939	234	729	–
Debt outstanding	**106 220**	**462 724**	**60 337**	**394 978**	**1 302 061**	**198 189**	**60 190**	**76 265**
Long-term	106 220	462 724	60 337	394 978	1 302 061	198 189	60 190	76 265
Full faith and credit	46 385	203 135	41 860	51 860	351 986	68 555	13 582	14 370
Utility debt only	26 440	172 745	8 260	339 340	261 491	37 535	–	27 165
Long-term debt issued	410	20 500	13 000	56 277	118 825	20 425	9 125	3 790
Long-term debt retired	2 960	14 344	3 439	6 717	111 925	5 290	2 500	10 557
Cash and security holdings	**66 370**	**375 432**	**79 860**	**214 220**	**1 388 543**	**135 521**	**78 913**	**52 924**
Exhibit—City contribution to own retirement systems	4	–	462	–	24 051	298	707	–

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	Delaware—Wilmington
	85	86	87	88	89	90	91
Population, 1988	139 770	131 300	123 840	76 130	100 260	104 520	70 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**305 396**	**430 486**	**294 319**	**166 923**	**258 646**	**192 000**	**125 911**
General revenue	305 396	392 276	275 088	158 249	238 604	172 182	107 335
Intergovernmental revenue	119 820	178 134	136 278	30 792	30 477	77 466	9 737
From Federal Government	5 018	12 424	14 620	1 135	1 592	2 137	6 925
From State governments	114 802	165 709	121 658	29 345	28 885	72 713	2 812
From local governments	-	1	-	312	-	2 616	-
General revenue from own sources	185 576	214 142	138 810	127 457	206 127	94 716	97 598
Taxes	129 567	169 828	104 093	112 552	184 093	82 549	42 701
Property	128 207	164 942	101 808	111 115	182 556	81 821	14 517
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	1 232
Income	-	-	-	-	-	-	22 522
Other	1 360	4 886	2 285	1 437	1 537	728	4 430
Current charges	50 515	23 074	28 548	5 450	14 501	9 376	33 535
Miscellaneous revenue	5 494	21 240	6 169	9 455	9 533	2 791	21 362
Utility and liquor store revenue	-	-	-	-	-	-	-
Insurance trust revenue	-	38 210	19 231	8 674	20 042	12 423	12 730
Expenditure	**317 127**	**443 960**	**302 393**	**149 773**	**245 051**	**207 378**	**135 901**
By character and object:							
Intergovernmental	5 280	12 417	5 570	1 469	1 850	2 483	-
To State governments	-	-	-	-	-	-	-
To local governments	5 280	12 417	5 570	1 469	1 850	2 483	-
Current operation	276 632	368 621	207 938	119 276	206 737	170 611	101 870
Capital outlay	8 567	31 573	69 400	14 549	17 262	15 802	14 514
Construction	5 954	26 346	58 189	10 623	12 659	14 647	4 537
Assistance and subsidies	12 030	10 673	-	2 184	2 863	127	-
Interest on debt	14 618	5 100	8 173	7 972	9 612	6 453	14 216
Insurance benefits and repayments	-	15 576	11 312	4 323	8 727	11 902	5 301
Exhibit—Salaries and wages	146 900	216 462	143 145	73 080	122 914	85 000	43 402
General expenditure	317 127	428 384	291 081	145 450	238 324	183 949	115 981
Current expenditure	308 560	396 811	221 681	130 901	221 062	170 481	101 467
Intergovernmental expenditure	5 280	12 417	5 570	1 469	1 850	2 483	-
Capital outlay	8 567	31 573	69 400	14 549	17 262	13 468	14 514
General expenditure by function:							
Education services:							
Education	111 853	179 645	109 011	68 242	93 650	90 896	-
Elementary and secondary education	111 853	179 645	109 011	68 242	93 650	90 896	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	3 005	4 173	2 120	1 859	4 470	1 156	9
Social services and income maintenance:							
Public welfare	35 791	24 012	15 092	4 773	11 403	3 771	-
Hospitals	-	-	-	-	-	-	-
Health	5 173	5 672	2 077	2 351	4 651	1 919	-
Other	-	-	-	-	-	-	-
Transportation:	5 833	15 778	12 186	6 329	11 724	8 210	2 586
Highways	695	10 298	6 851	1 944	2 739	3 101	-
Capital outlay	819	-	3 677	-	-	-	-
Air transportation	351	318	5 496	859	1 288	4 556	12 496
Parking facilities	-	-	-	186	-	-	18 290
Other	20 514	28 299	19 178	8 597	16 899	12 970	18 184
Public safety:	18 976	18 782	20 336	6 917	16 953	12 596	10 192
Police protection	-	-	-	-	-	-	-
Fire protection	411	3 154	1 319	473	1 118	316	1 098
Correction	8 897	-	-	-	-	-	-
Protective inspection and regulation	269	-	23 074	6 612	7 474	4 934	14 702
Environment and housing:	10 661	9 301	15 672	2 313	4 369	13	-
Natural resources	4 018	18 402	1 398	5 947	15 488	3 113	5 299
Sewerage	5 120	26 338	4 720	6 139	7 193	3 550	3 610
Capital outlay	-	-	20 612	2 101	2 353	2 307	3 501
Solid waste management	3 834	11 929	2 886	2 559	2 928	3 544	3 478
Parks and recreation	1 719	-	976	432	910	5 487	1 917
Housing and community development	2 418	6 178	1 361	2 946	2 759	1 564	-
Government administration:	2 142	6 422	2 636	1 766	2 437	1 903	3 727
Financial administration	14 618	5 100	8 173	7 972	9 612	4 490	11 626
Judicial and legal	61 174	64 881	34 753	8 390	25 014	16 665	5 266
General public buildings	-	-	-	-	-	-	-
Other	-	15 576	11 312	4 323	6 727	11 527	14 619
Interest on general debt						11 902	5 301
General expenditure, n.e.c.							
Utility and liquor store expenditure							
Insurance trust expenditure							
Debt outstanding	**205 440**	**84 575**	**176 900**	**116 663**	**154 525**	**69 794**	**205 941**
Long-term	205 440	84 575	176 900	116 663	120 525	59 494	205 941
Full faith and credit	205 440	84 575	122 830	116 663	120 525	59 494	123 956
Utility debt only	-	-	-	-	-	29 350	48 359
Long-term debt issued	58 315	16 000	20 000	5 000	-	11 188	28 020
Long-term debt retired	7 735	9 230	13 350	11 417	18 525	6 889	46 185
Cash and security holdings	**51 978**	**456 933**	**172 821**	**125 291**	**161 627**	**77 716**	**130 137**
Exhibit—City contribution to own retirement systems	-	14 940	8 568	6 020	8 911	5 340	2 721

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
	92	93	94	95	96	97	98
Population, 1988	617 000	97 650	145 610	86 230	182 080	120 140	635 430
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**4 120 270**	**110 064**	**185 273**	**171 582**	**119 777**	**103 447**	**1 278 911**
General revenue	3 882 574	82 700	139 930	63 148	80 298	81 635	635 799
Intergovernmental revenue	1 176 098	10 766	19 185	7 889	22 215	13 804	128 120
From Federal Government	1 112 907	826	4 603	1 784	9 408	1 679	38 285
From State governments	–	6 887	13 754	5 968	12 577	9 733	88 596
From local governments	63 191	3 053	828	137	230	2 392	1 239
General revenue from own sources	2 706 476	71 934	120 745	55 259	58 083	67 831	507 679
Taxes	2 243 115	32 756	73 383	16 466	43 153	38 933	206 954
Property	710 766	17 513	35 549	7 142	22 596	18 589	156 411
General sales	428 763	–	–	–	–	–	–
Selective sales	215 086	13 170	33 286	8 204	17 380	18 370	41 139
Income	759 883	–	–	–	–	–	–
Other	128 617	2 073	4 538	1 120	3 177	1 974	9 404
Current charges	229 074	27 374	21 288	16 955	5 705	19 202	115 295
Miscellaneous revenue	234 287	11 804	26 074	21 838	9 225	9 696	185 430
Utility and liquor store revenue	53 494	18 946	34 911	101 885	19 801	6 305	591 989
Insurance trust revenue	184 202	8 418	10 432	6 549	19 678	15 507	52 143
Expenditure	**4 148 592**	**98 364**	**185 765**	**174 140**	**101 351**	**87 404**	**1 344 441**
By character and object:							
Intergovernmental	119 304	–	–	–	–	–	9 093
To State governments	–	–	–	–	–	–	8 888
To local governments	119 304	–	–	–	–	–	205
Current operation	3 103 989	78 327	124 168	116 393	88 566	74 577	731 407
Capital outlay	329 733	13 694	21 194	29 467	3 009	6 701	366 486
Construction	260 793	13 121	19 236	29 045	2 106	4 716	332 340
Assistance and subsidies	101 460	–	–	–	–	–	1 737
Interest on debt	214 123	3 579	9 965	25 189	3 724	1 802	206 753
Insurance benefits and repayments	277 983	2 764	10 438	3 091	6 052	4 324	28 985
Exhibit—Salaries and wages	1 633 860	38 706	84 086	44 799	66 191	51 456	253 839
General expenditure	3 780 566	76 914	117 176	70 191	77 248	73 680	552 327
Current expenditure	3 482 289	66 472	106 721	59 598	75 723	69 560	462 717
Intergovernmental expenditure	119 304	–	–	–	–	–	9 093
Capital outlay	298 277	10 442	10 455	10 593	1 525	4 120	89 610
General expenditure by function:							
Education services:	645 475	–	–	–	–	–	14
Education	550 549	–	–	–	–	–	14
Elementary and secondary education	94 926	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	16 604	3 403	–	–	971	–	8 064
Libraries	629 585	–	–	–	–	154	9 731
Social services and income maintenance:							
Public welfare	264 738	–	–	–	–	–	18 668
Hospitals	139 826	–	–	477	–	–	11 177
Health	10 342	–	–	–	–	–	–
Other							
Transportation:	111 351	8 844	5 516	4 433	1 974	7 154	33 005
Highways	84 665	2 325	2 599	286	488	2 646	12 949
Capital outlay	–	175	2 009	4 476	–	–	21 166
Air transportation	1 220	1 340	2 786	–	273	1 079	1 363
Parking facilities	119 304	287	1	–	–	–	34 661
Other							
Public safety:	246 343	13 077	35 165	12 077	21 380	20 346	61 567
Police protection	98 546	5 757	13 471	6 407	12 036	12 101	42 852
Fire protection	270 763	–	–	–	–	383	14 721
Correction	49 047	952	3 448	959	98	1 631	4 614
Protective inspection and regulation	–	399	–	–	4	–	756
Environment and housing:	110 684	11 139	–	5 387	–	7 812	35 634
Natural resources	30 158	3 718	–	–	–	–	12 622
Sewerage	38 403	10 222	6 833	12 195	9 379	5 901	24 864
Capital outlay	56 169	10 280	17 834	1 814	5 780	6 770	26 652
Solid waste management	220 386	504	2 570	1 976	4 596	519	34 655
Parks and recreation							
Housing and community development	52 975	2 079	6 495	2 868	2 189	2 529	14 027
Government administration:	111 895	669	926	671	341	438	13 326
Financial administration	54 164	–	–	–	–	–	7 596
Judicial and legal	37 680	1 583	2 092	2 082	2 673	1 532	8 702
General public buildings	212 842	2 409	7 658	10 183	3 398	984	91 910
Other	282 224	3 795	10 372	4 186	12 176	4 567	32 602
Interest on general debt							
General expenditure, n.e.c.							
Utility and liquor store expenditure	88 043	18 686	38 151	100 858	18 051	9 400	763 129
Insurance trust expenditure	277 983	2 764	10 438	3 091	6 052	4 324	28 985
Debt outstanding	**3 043 072**	**75 971**	**132 315**	**352 100**	**49 765**	**31 821**	**4 016 130**
Long-term	3 043 072	75 971	132 315	352 100	49 765	31 821	4 016 130
Full faith and credit	2 475 767	2 780	56 975	890	–	3 875	413 939
Utility debt only	18 249	33 668	27 680	157 176	5 772	15 794	2 523 132
Long-term debt issued	486 662	–	–	250	–	–	434 693
Long-term debt retired	278 487	2 609	7 555	7 454	235	2 384	269 108
Cash and security holdings	**2 214 879**	**184 245**	**338 787**	**239 755**	**248 418**	**173 613**	**2 918 349**
Exhibit—City contribution to own retirement systems	193 300	2 917	8 673	2 296	6 280	4 670	38 713

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	99	100	101	102	103	104	105	106
Population, 1988	371 100	92 590	155 950	235 450	125 640	281 790	83 540	420 220
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**315 861**	**131 417**	**501 647**	**253 869**	**245 218**	**386 387**	**109 176**	**715 813**
General revenue	280 842	117 078	337 731	202 071	89 434	271 619	41 068	601 252
Intergovernmental revenue	55 228	12 882	34 474	23 228	13 946	43 842	11 265	130 111
From Federal Government	19 280	2 068	2 912	4 526	3 437	13 515	2 756	40 327
From State governments	30 751	8 635	19 632	18 204	9 064	27 117	1 569	10 343
From local governments	5 197	2 179	11 930	498	1 445	3 010	6 940	79 441
General revenue from own sources	225 614	104 196	303 257	178 843	75 488	227 977	29 803	471 141
Taxes	155 176	77 147	62 747	73 800	19 360	101 264	14 143	193 880
Property	114 531	41 522	21 896	45 880	6 822	36 290	8 389	109 675
General sales	–	–	–	–	–	–	–	–
Selective sales	33 305	32 652	35 409	25 139	11 133	57 256	4 406	53 758
Income	–	–	–	–	–	–	–	–
Other	7 340	2 973	5 442	2 981	1 405	7 718	1 348	30 447
Current charges	38 131	10 733	125 742	38 549	32 568	86 184	10 912	194 113
Miscellaneous revenue	32 307	16 316	114 768	66 494	23 560	40 529	4 748	83 148
Utility and liquor store revenue	–	14 339	245 317	36 344	144 494	23 072	64 787	66 079
Insurance trust revenue	35 019	–	8 599	15 454	11 288	91 696	3 321	48 482
Expenditure	**359 678**	**146 043**	**698 384**	**285 459**	**214 620**	**337 180**	**100 787**	**692 306**
By character and object:								
Intergovernmental	2 454	–	–	–	–	–	709	32 320
To State governments	–	–	–	–	–	–	–	3 677
To local governments	2 454	–	–	–	–	–	709	28 643
Current operation	232 335	98 410	323 746	155 910	155 815	173 236	90 596	347 568
Capital outlay	63 010	41 293	279 879	81 882	39 622	94 318	7 070	177 633
Construction	35 959	40 403	276 154	80 948	39 381	90 677	947	129 778
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	33 377	6 340	91 636	29 409	14 645	49 084	824	81 795
Insurance benefits and repayments	28 502	–	3 123	18 278	4 538	20 542	1 588	52 990
Exhibit—Salaries and wages	145 004	59 089	129 354	82 605	49 972	100 578	26 611	196 468
General expenditure	331 176	130 264	402 921	226 172	96 846	283 689	39 224	556 348
Current expenditure	268 166	90 838	191 227	153 417	75 466	204 292	34 111	415 555
Intergovernmental expenditure	2 454	–	–	–	–	–	709	32 320
Capital outlay	63 010	39 426	211 694	72 755	21 380	79 397	5 113	140 793
General expenditure by function:								
Education services:								
Education	38	–	–	–	–	–	–	27 737
Elementary and secondary education	–	–	–	–	–	–	–	27 737
Higher education	38	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	503	60	2 177	–	–	–	–
Social services and income maintenance:								
Public welfare	955	123	–	–	378	–	–	4 327
Hospitals	–	19	–	–	97	–	–	–
Health	145	430	–	–	76	7	–	82
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	17 605	3 365	13 711	12 432	17 160	14 998	2 266	28 099
Capital outlay	9 840	1 976	5 189	2 465	10 278	8 308	491	4 506
Air transportation	–	–	139 152	667	8 397	–	1 367	68 860
Parking facilities	10 472	3 023	7 019	2 594	–	10 825	–	–
Other	–	–	–	11 346	–	–	–	–
Public safety:								
Police protection	70 276	24 438	26 089	31 228	12 841	38 727	5 903	60 142
Fire protection	37 758	8 665	16 878	12 353	6 937	17 567	4 415	33 894
Correction	–	–	–	–	–	–	150	10 905
Protective inspection and regulation	3 079	1 842	2 336	2 389	966	3 093	311	3 973
Environment and housing:								
Natural resources	–	–	3 114	–	–	11 161	–	937
Sewerage	6 955	–	65 085	–	13 086	40 568	3 726	44 563
Capital outlay	6 955	–	43 875	–	3 735	22 924	298	20 358
Solid waste management	26 131	4 189	8 621	23 842	8 737	23 558	4 585	26 046
Parks and recreation	35 216	49 057	20 563	64 635	9 140	52 439	3 526	46 947
Housing and community development	33 609	1 941	2 653	3 901	1 139	6 960	2 195	14 738
Government administration:								
Financial administration	18 525	4 435	8 042	6 943	2 717	6 256	587	11 967
Judicial and legal	2 613	820	1 063	1 086	672	714	120	7 781
General public buildings	2 126	–	–	–	–	–	409	23 522
Other	8 257	2 369	3 125	1 843	2 081	1 905	2 419	8 119
Interest on general debt	33 377	6 316	36 881	26 646	4 933	45 503	101	74 484
General expenditure, n.e.c.	22 039	18 729	48 529	22 090	7 449	9 408	7 144	57 245
Utility and liquor store expenditure	–	15 779	292 340	41 009	113 236	32 949	59 975	82 968
Insurance trust expenditure	28 502	–	3 123	18 278	4 538	20 542	1 588	52 990
Debt outstanding	**503 152**	**107 880**	**2 076 128**	**515 599**	**372 496**	**1 077 666**	**12 222**	**1 195 576**
Long-term	503 152	107 880	1 781 406	515 599	372 496	1 077 807	10 820	1 195 576
Full faith and credit	279 043	97 830	–	25 500	–	–	1 295	67 010
Utility debt only	–	385	553 205	32 444	125 832	49 570	10 820	78 425
Long-term debt issued	81 724	–	580 500	121 285	162 350	800 980	–	57 995
Long-term debt retired	78 825	7 790	24 734	95 740	5 330	314 732	990	32 173
Cash and security holdings	**728 433**	**109 695**	**1 249 737**	**580 346**	**576 507**	**1 183 792**	**72 894**	**1 429 956**
Exhibit—City contribution to own retirement systems	23 622	–	3 574	10 987	7 032	7 479	2 227	52 307

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
	107	108	109	110	111	112	113
Population, 1988	177 680	117 940	145 980	838 500	111 030	91 150	2 977 520
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	**116 553**	**71 014**	**131 568**	**636 433**	**65 732**	**51 457**	**3 237 022**
General revenue	103 753	58 545	108 593	560 858	65 434	40 869	2 635 012
Intergovernmental revenue	26 365	24 845	32 584	114 083	15 718	7 782	653 500
From Federal Government	3 595	6 608	10 870	72 488	11 530	1 429	252 971
From State governments	5 637	1 028	4 293	40 457	4 176	6 353	391 098
From local governments	17 133	17 209	17 421	1 138	12	–	9 431
General revenue from own sources	77 388	33 700	76 009	446 775	49 716	33 087	1 981 512
Taxes	53 078	22 332	35 809	338 532	21 795	25 920	1 436 779
Property	31 071	9 176	19 494	267 907	18 788	13 298	497 232
General sales	–	–	–	–	–	8 734	270 251
Selective sales	14 889	10 467	12 601	41 471	1 152	2 952	536 823
Income	–	–	–	–	–	–	–
Other	7 118	2 689	3 714	29 154	1 855	936	132 473
Current charges	11 897	4 743	24 846	55 476	21 321	2 628	373 755
Miscellaneous revenue	12 413	6 625	15 354	52 767	6 600	4 539	170 978
Utility and liquor store revenue	8 695	972	14 996	75 575	298	6 466	192 203
Insurance trust revenue	4 105	11 497	7 979	–	–	4 122	409 807
Expenditure	**106 291**	**67 308**	**128 609**	**789 252**	**73 303**	**45 137**	**3 211 760**
By character and object:							
Intergovernmental	1 302	2 131	1 126	–	18	–	65 970
To State governments	108	282	–	–	–	–	14 800
To local governments	1 194	1 849	1 126	–	18	–	51 170
Current operation	71 618	47 734	85 813	508 115	48 104	36 631	2 085 140
Capital outlay	23 288	13 095	31 371	221 547	23 799	3 271	517 569
Construction	17 822	8 810	24 341	170 464	15 198	2 208	464 770
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	7 502	2 382	8 510	59 590	1 382	3 314	222 817
Insurance benefits and repayments	2 561	1 986	1 789	–	–	1 921	320 264
Exhibit—Salaries and wages	36 963	25 774	39 716	252 767	26 503	19 195	1 445 477
General expenditure	82 718	63 871	108 652	642 278	70 802	35 612	2 721 286
Current expenditure	67 721	51 020	81 410	470 597	47 674	33 684	2 228 072
Intergovernmental expenditure	1 302	2 131	1 126	–	18	–	65 970
Capital outlay	14 997	12 851	27 242	171 681	23 128	1 928	493 214
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	29 647
Elementary and secondary education	–	–	–	–	–	–	29 647
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	–	–	1 611	1 593	64 698
Social services and income maintenance:							
Public welfare	520	–	745	–	–	–	78 751
Hospitals	3 900	–	–	–	–	–	–
Health	937	–	–	7 429	–	148	74 391
Other	–	–	–	–	–	–	–
Transportation:							
Highways	5 453	3 727	1 838	56 491	396	5 808	244 080
Capital outlay	2 401	918	43	15 661	18	1 482	127 649
Air transportation	826	1 903	4 860	–	4 432	269	341 974
Parking facilities	–	–	1 071	7	9 065	243	–
Other	–	692	–	–	–	–	34 800
Public safety:							
Police protection	15 617	10 944	15 096	83 219	7 811	7 949	562 564
Fire protection	8 665	10 408	7 753	36 601	8 708	4 619	210 964
Correction	4 650	339	1 126	–	–	–	–
Protective inspection and regulation	469	666	1 189	4 518	1 035	668	21 383
Environment and housing:				7 516	–	–	–
Natural resources	–	–	–	55 670	10 488	–	70 205
Sewerage	12 505	107	7 905	24 172	5 994	–	26 141
Capital outlay	8 280	–	2 224	71 774	4 740	1 422	142 951
Solid waste management	4 643	4 711	7 340	67 577	4 531	2 020	39 809
Parks and recreation	3 364	6 896	5 858	41 699	8 165	441	135 013
Housing and community development	3 348	6 271	3 112				
Government administration:							
Financial administration	1 723	569	3 660	27 458	2 596	605	62 129
Judicial and legal	3 493	527	1 048	14 242	1 071	377	14 479
General public buildings	1 690	1 365	–	23 346	383	203	44 090
Other	4 941	5 046	4 121	18 717	773	589	26 051
Interest on general debt	1 640	2 284	5 021	58 383	1 382	3 167	211 909
General expenditure, n.e.c.	4 334	7 416	36 909	67 631	3 615	5 291	311 398
Utility and liquor store expenditure	20 992	1 451	18 168	146 974	2 501	7 604	170 210
Insurance trust expenditure	2 581	1 986	1 789	–	–	1 921	320 264
Debt outstanding	**96 802**	**34 300**	**112 672**	**593 466**	**24 615**	**46 400**	**3 639 333**
Long-term	96 802	34 300	112 672	593 466	12 615	46 400	3 639 333
Full faith and credit	6 912	14 420	17 390	586 176	–	13 260	1 251 111
Utility debt only	73 515	2 075	44 582	32 540	–	2 815	176 320
Long-term debt issued	19 865	–	2 607	108 320	2 550	–	632 700
Long-term debt retired	3 864	2 749	6 485	20 781	2 199	–	304 532
Cash and security holdings	**101 180**	**96 732**	**168 253**	**291 104**	**24 427**	**88 727**	**5 922 684**
Exhibit—City contribution to own retirement systems	4 634	2 723	1 931	–	–	1 949	215 056

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.						Indiana	
	Decatur	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	114	115	116	117	118	119	120	121
Population, 1988	88 220	74 540	79 620	109 560	134 500	99 860	126 210	179 810
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31
Revenue	**50 467**	**75 865**	**113 240**	**77 097**	**85 475**	**157 334**	**74 299**	**118 662**
General revenue	38 350	63 001	49 939	66 802	64 658	56 461	62 833	74 026
Intergovernmental revenue	8 312	10 207	5 637	16 422	18 311	9 030	20 274	18 165
From Federal Government	2 837	1 276	85	5 883	5 655	1 811	6 852	3 187
From State governments	5 282	8 931	3 413	10 539	11 484	7 173	12 098	13 894
From local governments	193	-	2 139	-	1 192	46	1 324	1 084
General revenue from own sources	30 038	52 794	44 302	50 380	46 347	47 431	42 559	55 861
Taxes	20 136	28 733	26 725	37 083	35 570	32 910	19 669	27 498
Property	5 900	11 528	12 407	13 958	17 907	8 590	18 962	27 185
General sales	7 263	12 044	7 914	17 636	12 463	20 792	-	-
Selective sales	6 446	2 546	5 706	3 418	1 481	2 765	-	-
Income	-	-	-	-	-	-	-	-
Other	527	2 615	698	2 071	3 719	763	707	313
Current charges	743	5 754	6 402	2 277	4 322	5 312	17 727	21 982
Miscellaneous revenue	9 159	18 307	11 175	11 020	6 455	9 209	5 163	6 381
Utility and liquor store revenue	8 560	8 816	61 553	-	9 868	95 852	9 761	42 503
Insurance trust revenue	3 557	4 048	1 748	10 295	10 929	5 021	1 705	2 133
Expenditure	**54 227**	**86 962**	**112 047**	**86 307**	**75 019**	**147 190**	**72 793**	**121 173**
By character and object:								
Intergovernmental	341	-	3	-	678	721	-	-
To State governments	-	-	-	-	338	-	-	-
To local governments	341	-	3	-	340	721	-	-
Current operation	30 568	38 283	74 015	46 265	49 926	107 655	60 189	102 070
Capital outlay	13 165	11 473	30 969	7 624	14 904	22 663	6 274	6 838
Construction	11 802	4 315	28 692	6 283	8 381	21 386	4 779	3 727
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	8 348	15 213	6 764	8 345	4 948	13 659	3 195	5 441
Insurance benefits and repayments	1 805	1 993	296	4 073	4 563	2 492	3 135	6 824
Exhibit—Salaries and wages	17 715	20 900	20 482	20 520	28 041	47 704	30 357	40 765
General expenditure	37 183	57 747	52 718	62 234	59 958	47 794	59 415	75 856
Current expenditure	27 827	46 274	36 352	54 610	48 754	45 200	56 575	69 959
Intergovernmental expenditure	341	-	3	-	678	721	-	-
Capital outlay	9 356	11 473	16 366	7 624	11 204	2 594	2 840	5 897
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	2 064	1 173	2 418	2 300	3 295	2 407	434	-
Social services and income maintenance:								
Public welfare	-	-	-	-	3 356	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	-	64	36	1 524	1 821	600
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	8 534	6 214	8 812	11 499	14 168	6 331	5 370	7 149
Capital outlay	5 288	1 666	3 020	3 051	8 672	73	39	1 731
Air transportation	-	-	-	-	-	-	1 780	-
Parking facilities	506	354	3 143	523	1 009	422	267	563
Other	-	-	-	-	-	-	34	-
Public safety:								
Police protection	5 310	7 335	13 802	10 329	12 441	8 954	8 424	11 738
Fire protection	4 955	4 682	4 922	7 310	9 433	8 194	7 930	7 341
Correction	341	-	-	-	-	-	-	-
Protective inspection and regulation	273	230	650	1 022	848	587	449	-
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	33
Sewerage	1 944	7 940	1 871	2 339	-	1 422	10 719	23 783
Capital outlay	1 437	5 770	-	370	-	489	1 064	2 051
Solid waste management	262	1 352	2 782	22	3 550	-	-	-
Parks and recreation	129	475	1 022	81	-	2 393	5 162	6 597
Housing and community development	2 042	1 029	85	5 512	2 988	2 086	4 656	2 389
Government administration:								
Financial administration	1 250	683	1 273	933	1 482	1 167	1 488	1 160
Judicial and legal	222	412	411	233	862	731	309	211
General public buildings	245	265	2 145	1 352	422	860	291	-
Other	754	1 445	1 797	5 290	2 044	1 248	429	1 773
Interest on general debt	4 531	13 859	4 729	8 345	3 597	5 110	3 101	3 616
General expenditure, n.e.c.	3 821	10 299	2 856	5 080	429	4 380	6 771	8 923
Utility and liquor store expenditure	15 239	7 222	59 033	-	10 498	96 904	10 243	38 493
Insurance trust expenditure	1 805	1 993	296	4 073	4 563	2 492	3 135	6 824
Debt outstanding	**114 779**	**176 694**	**102 484**	**124 770**	**68 623**	**208 584**	**52 826**	**93 319**
Long-term	114 779	176 694	102 484	120 770	68 623	208 584	52 826	93 319
Full faith and credit	23 059	37 915	62 334	57 642	35 490	12 957	19 105	31 540
Utility debt only	42 330	24 370	21 850	-	17 939	120 775	1 540	24 957
Long-term debt issued	14 100	13 700	28 500	3 635	14 345	8 070	9 600	2 702
Long-term debt retired	5 321	23 779	7 549	4 749	4 113	9 498	4 442	5 000
Cash and security holdings	**120 480**	**194 703**	**108 679**	**175 933**	**149 745**	**172 102**	**37 219**	**36 668**
Exhibit—City contribution to own retirement systems	1 071	1 780	981	1 155	2 510	2 396	1 641	3 442

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	122	123	124	125	126	127	128	129
Population, 1988	132 460	84 630	727 130	106 190	110 300	97 140	192 910	79 240
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue, total	**75 760**	**73 856**	**815 735**	**70 657**	**102 414**	**85 668**	**182 907**	**74 405**
General revenue	74 244	64 023	782 980	53 271	90 991	81 648	151 089	66 018
Intergovernmental revenue	22 887	17 369	234 068	13 408	18 054	17 139	20 818	12 021
From Federal Government	8 735	5 699	53 973	2 687	8 743	4 859	5 746	4 810
From State governments	14 149	11 670	178 391	10 721	9 099	12 280	15 072	6 438
From local governments	3	-	1 704	-	212	-	-	773
General revenue from own sources	51 357	46 654	558 912	39 863	72 937	64 509	130 271	53 997
Taxes	33 997	28 208	354 893	25 087	33 610	30 292	64 055	27 863
Property	33 617	27 779	291 600	24 573	31 342	26 942	58 128	19 825
General sales	-	-	-	-	-	1 423	-	5 818
Selective sales	-	-	17 103	-	1 339	926	4 712	1 916
Income	-	-	36 622	-	-	-	-	-
Other	380	429	9 568	514	929	1 001	1 215	304
Current charges	9 258	12 840	150 122	10 943	24 707	12 347	43 382	10 794
Miscellaneous revenue	8 102	5 606	53 897	3 833	14 620	21 870	22 834	15 340
Utility and liquor store revenue	-	8 771	6 731	15 786	6 898	307	19 505	5 215
Insurance trust revenue	1 516	1 062	16 024	1 600	4 525	3 713	12 313	3 172
Expenditure, total	**86 978**	**73 508**	**846 385**	**73 355**	**99 040**	**85 451**	**189 283**	**63 827**
By character and object:								
Intergovernmental	-	-	6 423	-	-	-	-	79
To State governments	-	-	5 868	-	-	-	-	-
To local governments	-	-	555	-	-	-	-	79
Current operation	49 258	60 467	515 648	65 178	62 490	45 857	123 768	45 274
Capital outlay	5 655	7 417	208 210	2 264	25 002	20 154	32 973	9 036
Construction	3 578	5 012	149 981	187	21 446	13 269	32 146	8 590
Assistance and subsidies	-	-	31 454	-	-	-	-	-
Interest on debt	9 271	3 672	55 107	1 436	9 306	17 688	27 105	7 205
Insurance benefits and repayments	2 794	1 952	29 543	4 477	2 242	1 752	5 439	2 033
Exhibit—Salaries and wages	28 135	26 924	249 780	30 656	30 926	21 782	55 203	19 852
General expenditure	64 184	62 519	795 104	52 578	83 589	81 266	166 093	56 063
Current expenditure	58 529	55 125	587 135	51 143	63 541	61 112	138 117	47 289
Intergovernmental expenditure	-	-	6 423	-	-	-	-	79
Capital outlay	5 655	7 394	207 969	1 435	20 048	20 154	27 976	8 774
General expenditure by function:								
Education services:								
Education	-	-	463	-	-	-	-	-
Elementary and secondary education	-	-	463	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	2 497	1 612	3 203	1 774
Social services and income maintenance:								
Public welfare	-	-	58 075	-	-	8	-	-
Hospitals	-	-	110 995	-	-	-	-	-
Health	2 711	598	22 982	512	3 497	1 215	122	148
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	4 372	4 432	43 808	4 183	15 885	11 534	24 040	6 972
Capital outlay	190	1 302	15 033	65	7 588	6 236	10 773	2 688
Air transportation	841	-	53 096	-	5 577	745	9 638	1 709
Parking facilities	-	-	681	519	1 598	614	3 355	1 082
Other	-	392	-	-	-	-	-	-
Public safety:								
Police protection	6 044	6 811	73 415	7 831	8 156	7 606	17 803	6 795
Fire protection	5 833	5 421	29 078	5 703	6 875	6 554	11 417	5 364
Correction	-	21	22 440	-	-	-	424	79
Protective inspection and regulation	-	-	4 209	31	17	790	2 624	77
Environment and housing:								
Natural resources	-	-	12 244	-	-	-	-	-
Sewerage	9 459	12 347	125 934	9 224	9 923	10 101	8 149	4 486
Capital outlay	3 578	4 808	79 240	577	3 565	4 971	524	1 025
Solid waste management	583	1 480	15 434	1 449	3 435	1 681	4 678	1 603
Parks and recreation	3 670	2 611	18 538	5 910	7 309	7 784	11 902	4 439
Housing and community development	761	2 560	44 952	2 817	4 281	2 732	17 228	6 310
Government administration:								
Financial administration	5 208	-	17 715	3 098	768	1 125	2 970	889
Judicial and legal	853	571	23 197	257	337	319	813	606
General public buildings	539	626	-	206	-	1 930	2 064	424
Other	2 790	1 044	12 721	394	1 280	383	2 545	398
Interest on general debt	9 271	3 556	54 038	1 411	9 306	17 688	26 408	7 113
General expenditure, n.e.c.	11 149	19 849	51 093	9 033	2 848	6 865	13 710	5 795
Utility and liquor store expenditure	-	9 037	21 738	16 300	13 209	2 433	17 751	5 531
Insurance trust expenditure	2 794	1 952	29 543	4 477	2 242	1 752	5 439	2 033
Debt outstanding	**126 473**	**55 282**	**950 046**	**34 208**	**106 715**	**232 757**	**317 402**	**91 755**
Long-term	126 473	55 282	919 875	34 208	106 715	232 757	317 402	91 755
Full faith and credit	31 831	44 025	663 049	27 400	32 930	61 040	31 375	27 900
Utility debt only	-	2 325	12 087	490	-	-	15 675	1 213
Long-term debt issued	-	6 070	312 831	1 600	8 500	7 925	23 600	2 200
Long-term debt retired	11 144	5 266	33 722	1 600	8 279	8 475	41 853	9 941
Cash and security holdings	**103 593**	**28 262**	**646 951**	**18 258**	**211 217**	**231 139**	**355 775**	**115 595**
Exhibit—City contribution to own retirement systems	-	874	17 612	3 121	913	1 887	5 391	1 770

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	130	131	132	133	134	135	136	137
Population, 1988	160 630	106 860	122 360	295 320	225 660	281 880	360 270	75 120
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue, total	**188 313**	**53 212**	**100 486**	**287 106**	**221 260**	**272 964**	**362 012**	**32 369**
General revenue	168 313	53 212	89 291	237 892	206 983	218 920	327 973	32 013
Intergovernmental revenue	23 339	10 021	10 787	40 558	38 653	44 685	47 313	17 714
From Federal Government	1 887	603	2 573	-	26 891	34 916	22 044	1 538
From State governments	7 154	5 516	6 155	13 004	11 492	9 769	21 074	560
From local governments	14 298	3 902	2 059	27 554	270	-	4 195	15 616
General revenue from own sources	144 974	43 191	78 504	197 334	168 330	174 235	280 660	14 299
Taxes	50 043	32 981	41 747	66 944	90 225	117 706	151 303	7 512
Property	36 567	11 746	21 311	43 127	17 207	34 360	55 888	4 058
General sales	5 222	15 904	14 581	-	-	-	71 895	-
Selective sales	8 078	4 408	5 097	20 567	15 080	17 683	13 618	2 106
Income	-	-	-	-	56 800	64 204	-	-
Other	176	923	758	3 250	1 138	1 459	9 902	1 348
Current charges	17 749	2 588	14 154	42 515	34 089	19 912	67 981	5 245
Miscellaneous revenue	77 182	7 622	22 603	87 875	44 016	36 617	61 376	1 542
Utility and liquor store revenue	-	-	11 195	20 814	1 213	54 044	2 807	-
Insurance trust revenue	-	-	-	28 400	13 064	-	31 232	356
Expenditure, total	**177 692**	**49 574**	**120 238**	**236 628**	**212 189**	**271 864**	**364 462**	**33 068**
By character and object:								
Intergovernmental	1 362	-	19	-	-	-	1 425	-
To State governments	-	-	18	-	-	-	485	-
To local governments	1 362	-	1	-	-	-	940	-
Current operation	80 892	30 692	71 824	115 612	127 015	202 711	218 009	25 729
Capital outlay	19 356	15 426	24 230	34 224	53 126	43 455	79 274	4 134
Construction	19 082	13 281	16 435	33 317	34 118	43 455	67 271	3 858
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	76 062	3 456	24 165	73 667	26 225	25 698	49 462	2 814
Insurance benefits and repayments	-	-	-	13 125	5 903	-	16 292	391
Exhibit—Salaries and wages	41 846	12 225	34 339	61 970	82 884	94 636	97 557	14 314
General expenditure	177 692	49 574	97 318	204 641	201 701	225 121	339 610	32 677
Current expenditure	158 336	34 148	85 485	172 096	149 225	199 101	263 236	28 543
Intergovernmental expenditure	1 362	-	19	-	-	-	1 425	-
Capital outlay	19 356	15 426	11 833	32 545	52 476	26 020	76 374	4 134
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:								
Public welfare	-	-	-	3 625	4 314	7 158	8 197	-
Hospitals	-	580	-	-	5 589	3 202	1 273	450
Health	-	-	-	-	-	2 911	16 560	-
Other	798	182	3 868	1 128	9 105	969	6 496	-
Transportation:	-	-	-	-	-	-	-	-
Highways	6 527	20 977	10 521	29 795	12 557	7 077	15 034	2 427
Capital outlay	274	13 457	3 808	16 190	1 651	-	1 450	2
Air transportation	-	-	-	20 155	9 942	-	9 362	-
Parking facilities	622	-	971	-	2 269	1 632	422	-
Other	801	-	-	-	-	-	-	155
Public safety:	18 138	7 402	12 626	18 345	18 442	35 766	32 297	5 383
Police protection	17 749	5 300	9 690	12 865	18 190	20 164	17 952	2 460
Fire protection	-	-	-	236	4 069	-	22 381	235
Correction	128	-	626	2 314	768	3 941	2 376	1 029
Protective inspection and regulation	-	-	-	-	-	-	-	-
Environment and housing:	8 049	-	6 921	14 462	25 244	-	44 070	3 966
Natural resources	-	-	1 018	8 334	18 136	-	30 269	-
Sewerage	1 583	-	5	1 139	8 283	17 428	14 103	1 404
Capital outlay	3 172	4 470	10 089	9 744	7 552	14 844	16 488	3 826
Solid waste management	1 887	177	8 034	207	11 531	30 564	11 161	772
Parks and recreation	1 177	1 625	724	1 985	2 263	7 786	9 484	679
Housing and community development	1 334	1 209	795	1 760	2 271	2 620	20 679	431
Government administration:	3 709	1 050	1 110	1 525	14 163	8 870	10 125	1 991
Financial administration	2 744	3 145	5 269	1 207	12 085	2 419	3 468	1 569
Judicial and legal	76 082	3 456	22 996	71 905	26 225	21 515	49 458	2 814
General public buildings	33 192	1	3 073	12 244	6 839	36 255	30 224	3 086
Other	-	-	22 920	18 862	4 665	46 743	8 560	-
Interest on general debt	-	-	-	13 125	5 803	-	16 292	391
General expenditure, n.e.c.	**1 222 597**	**49 620**	**303 906**	**734 488**	**421 925**	**461 948**	**695 034**	**40 009**
Utility and liquor store expenditure	1 191 421	46 870	299 906	712 593	421 925	461 948	694 387	40 009
Insurance trust expenditure	94 648	25 325	81 510	43 144	-	16 395	37 859	40 009
Debt outstanding	-	-	19 330	27 830	-	51 955	-	-
Long-term	81 226	6 200	43 975	179 215	26 700	63 630	76 305	8 300
Full faith and credit	17 140	4 806	54 510	348 258	18 936	16 063	52 442	1 535
Utility debt only	**1 160 289**	**42 756**	**239 229**	**715 296**	**429 928**	**139 620**	**945 328**	**31 413**
Long-term debt issued	-	-	-	10 168	3 969	-	9 460	220
Long-term debt retired								
Cash and security holdings								
Exhibit—City contribution to own retirement systems								

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockton
	138	139	140	141	142	143	144	145
Population, 1988	86 230	531 710	218 010	98 000	61 280	751 400	577 830	92 410
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue, total	**235 462**	**685 383**	**183 849**	**145 741**	**111 858**	**1 777 828**	**1 683 383**	**146 992**
General revenue	87 164	605 890	141 960	113 252	111 858	1 621 024	1 508 918	134 654
Intergovernmental revenue	5 251	117 692	22 672	13 630	16 770	813 103	717 144	73 203
From Federal Government	4 623	71 694	16 451	5 242	2 820	126 507	58 863	2 205
From State governments	483	45 988	6 036	8 388	13 636	634 997	655 431	70 998
From local governments	145	10	185	-	314	51 599	2 850	-
General revenue from own sources	81 913	488 198	119 288	99 622	95 088	807 921	791 774	61 451
Taxes	30 330	269 460	77 183	36 883	66 094	602 109	550 802	53 541
Property	4 951	122 409	30 190	16 078	64 355	415 905	503 911	52 708
General sales	22 317	83 728	37 025	19 652	-	-	-	-
Selective sales	784	43 088	5 642	260	-	38 034	25 512	150
Income	-	-	-	-	-	111 549	-	-
Other	2 278	20 235	4 326	893	1 739	36 621	21 379	683
Current charges	12 527	137 953	18 951	52 971	21 320	94 544	149 060	6 303
Miscellaneous revenue	19 056	80 785	23 154	9 768	7 674	111 268	91 912	1 607
Utility and liquor store revenue	166 744	51 880	13 726	32 470	-	41 960	46 322	4 620
Insurance trust revenue	1 554	27 613	8 163	19	-	114 844	128 143	7 718
Expenditure, total	**231 044**	**739 402**	**176 824**	**132 325**	**128 845**	**1 519 732**	**1 602 629**	**134 708**
By character and object:								
Intergovernmental	173	-	-	10 477	4 925	-	73 100	2 639
To State governments	-	-	-	559	-	-	72 803	1 306
To local governments	173	-	-	9 918	4 925	-	297	1 333
Current operation	158 990	437 304	112 101	99 652	97 699	1 160 071	1 164 052	120 721
Capital outlay	33 928	177 155	40 939	12 784	20 222	214 330	172 630	3 118
Construction	31 409	161 000	37 283	12 276	19 506	190 298	150 515	2 623
Assistance and subsidies	-	-	-	-	-	-	1 637	-
Interest on debt	36 407	95 071	18 210	9 341	5 999	78 548	48 881	2 565
Insurance benefits and repayments	1 546	29 872	5 574	71	-	66 783	142 329	5 665
Exhibit—Salaries and wages	30 819	196 140	64 950	37 560	47 062	739 681	766 885	84 373
General expenditure	77 006	656 967	144 961	96 289	128 845	1 390 239	1 412 830	126 441
Current expenditure	53 986	493 977	113 194	91 014	108 623	1 201 730	1 250 221	123 873
Intergovernmental expenditure	173	-	-	10 477	4 925	-	73 100	2 639
Capital outlay	23 020	162 990	31 767	7 275	20 222	188 509	162 609	2 568
General expenditure by function:								
Education services:								
Education	-	-	-	9 918	49 125	464 728	439 578	65 360
Elementary and secondary education	-	-	-	9 918	49 125	442 815	439 578	65 360
Higher education	-	-	-	-	-	21 913	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	6 852	-	628	1 996	14 730	27 666	1 135
Social services and income maintenance:								
Public welfare	64	17 362	-	1 415	3 624	551	2 425	1 058
Hospitals	-	-	-	39 380	5 867	-	172 058	-
Health	-	9 409	6	559	952	51 311	18 227	424
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	15 185	47 254	21 799	6 286	5 252	120 698	42 613	4 659
Capital outlay	12 284	34 277	14 206	529	-	72 620	19 684	-
Air transportation	-	47 767	7 275	460	2 294	-	-	-
Parking facilities	87	3 727	-	-	93	3 546	7 657	162
Other	-	540	-	-	1 652	136	46 612	1 197
Public safety:								
Police protection	5 376	56 248	15 407	7 258	5 219	136 520	135 494	10 332
Fire protection	3 775	28 998	15 918	1 476	5 371	70 225	80 945	10 516
Correction	100	30 745	-	525	-	41 896	22 706	-
Protective inspection and regulation	-	10 339	1 054	-	291	5 272	15 532	136
Environment and housing:								276
Natural resources	-	-	-	-	-	-	-	1 647
Sewerage	9 672	89 660	11 885	4 445	4 498	90 689	58 276	377
Capital outlay	6 067	52 530	5 721	2 495	-	37 399	15 082	3 872
Solid waste management	4 126	15 306	5 719	3 637	1 106	33 929	35 367	1 543
Parks and recreation	7 860	40 951	5 248	2 322	1 840	55 253	30 262	1 529
Housing and community development	4 294	60 466	11 745	4 037	2 237	33 496	77 299	
Government administration:								
Financial administration	3 275	15 804	9 568	670	1 617	47 827	22 086	2 107
Judicial and legal	1 087	25 754	2 082	1 471	356	26 211	5 728	457
General public buildings	375	18 252	2 354	983	507	14 356	11 055	2 145
Other	1 158	11 406	1 657	673	975	11 565	8 725	736
Interest on general debt	18 624	91 057	13 859	7 905	5 999	78 083	48 576	2 221
General expenditure, n.e.c.	1 948	29 072	19 385	4 241	27 974	91 217	103 943	14 931
Utility and liquor store expenditure	152 492	52 563	26 289	33 965	-	62 710	47 470	2 602
Insurance trust expenditure	1 546	29 872	5 574	71	-	66 783	142 329	5 665
Debt outstanding	**496 887**	**1 182 178**	**348 837**	**138 807**	**76 696**	**1 249 348**	**818 002**	**31 045**
Long-term	496 887	1 178 931	333 232	138 807	76 083	1 178 318	818 002	20 705
Full faith and credit	118 737	528 777	122 707	9 636	74 205	326 470	572 624	20 705
Utility debt only	254 702	27 165	117 362	35 252	-	37 080	8 619	4 455
Long-term debt issued	69 305	230 677	38 279	-	12 735	143 175	179 230	-
Long-term debt retired	89 379	57 873	76 084	5 641	5 788	52 635	113 288	3 990
Cash and security holdings	**224 406**	**1 204 653**	**311 076**	**122 892**	**32 306**	**2 470 105**	**1 363 792**	**122 427**
Exhibit—City contribution to own retirement systems	690	22 435	3 559	-	-	29 678	129 689	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
	146	147	148	149	150	151	152
Population, 1988	90 290	88 920	94 070	77 890	94 330	82 230	82 640
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**259 587**	**136 353**	**148 362**	**141 532**	**152 908**	**156 951**	**196 609**
General revenue	241 003	127 586	135 074	127 499	138 908	137 746	187 277
Intergovernmental revenue	62 106	87 661	73 728	65 452	99 310	23 775	51 094
From Federal Government	3 697	8 116	3 328	3 442	9 409	2 408	6 234
From State governments	58 409	79 545	70 400	61 991	89 901	21 291	44 631
From local governments	-	-	-	19	-	76	29
General revenue from own sources	178 897	39 925	61 346	62 047	39 598	113 971	136 183
Taxes	101 934	29 398	49 928	45 933	31 682	101 585	81 714
Property	95 354	28 955	48 625	45 198	31 123	99 385	80 599
General sales	-	-	-	-	-	-	-
Selective sales	2 551	-	280	39	-	869	-
Income	-	-	-	-	-	-	-
Other	4 029	441	1 023	696	559	1 331	1 115
Current charges	63 638	7 289	7 671	12 167	6 226	7 099	70 344
Miscellaneous revenue	13 325	3 240	3 747	3 947	1 690	5 287	4 125
Utility and liquor store revenue	5 540	3 253	5 311	7 789	6 229	5 473	4 673
Insurance trust revenue	13 044	5 514	5 977	6 244	7 771	13 732	4 659
Expenditure, total	**262 626**	**130 031**	**145 601**	**136 689**	**149 849**	**154 883**	**226 442**
By character and object:							
Intergovernmental	10 522	934	3 897	1 643	2 484	5 240	9 599
To State governments	10 322	639	534	1 559	659	5 164	8 348
To local governments	200	295	3 363	84	1 805	76	1 251
Current operation	210 190	104 683	117 121	118 364	123 875	125 331	173 636
Capital outlay	22 764	11 593	11 653	2 927	6 416	12 416	24 196
Construction	13 860	7 196	8 001	1 534	299	9 260	20 955
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	3 448	1 098	3 905	2 915	1 763	871	6 880
Insurance benefits and repayments	15 702	11 723	9 025	10 840	15 331	11 025	12 131
Exhibit—Salaries and wages	121 377	69 898	68 665	70 516	69 361	90 414	95 914
General expenditure	242 996	114 409	133 249	118 939	130 627	140 669	211 516
Current expenditure	220 232	103 443	121 806	116 012	124 618	126 525	187 768
Intergovernmental expenditure	10 522	934	3 897	1 643	2 484	5 240	9 599
Capital outlay	22 764	10 966	11 443	2 927	6 009	12 144	23 748
General expenditure by function:							
Education services:							
Education	64 425	47 916	61 498	50 855	65 796	61 087	57 071
Elementary and secondary education	64 425	47 916	61 498	50 855	65 796	61 087	52 211
Higher education	-	-	-	-	-	-	4 860
Other	-	-	-	-	-	-	-
Libraries	2 529	1 005	734	1 018	2 311	2 220	1 748
Social services and income maintenance:							
Public welfare	7 121	1 043	684	4 723	770	85	327
Hospitals	49 005	350	-	-	-	-	77 982
Health	778	2 255	1 022	748	2 006	856	452
Other	-	-	-	-	-	-	-
Transportation:							
Highways	16 010	6 249	8 576	4 797	4 611	13 403	4 193
Capital outlay	12 916	3 116	2 564	49	548	2 510	1 430
Air transportation	-	48	-	-	1 404	-	-
Parking facilities	3 613	23	1 699	583	-	-	463
Other	5 644	537	445	1 455	485	3 655	2 848
Public safety:							
Police protection	18 132	9 595	11 751	8 948	9 988	9 279	11 440
Fire protection	15 551	9 197	12 721	10 674	8 039	9 031	9 500
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	3 603	470	476	733	1 457	653	712
Environment and housing:							
Natural resources	40	58	-	20	168	474	-
Sewerage	1 057	4 453	6 126	2 502	4 070	10 029	792
Capital outlay	63	731	3 681	-	696	6 291	447
Solid waste management	8 186	1 519	-	2 335	2 945	4 684	5 545
Parks and recreation	4 132	1 080	2 094	1 659	1 341	3 423	1 261
Housing and community development	2 527	9 102	3 426	4 034	3 303	2 274	1 931
Government administration:							
Financial administration	3 511	1 473	2 273	2 097	1 244	2 429	1 875
Judicial and legal	2 298	195	962	234	217	598	291
General public buildings	2 092	1 337	931	3 539	1 218	2 454	788
Other	2 625	848	2 790	1 273	1 113	1 333	1 013
Interest on general debt	3 448	1 048	3 459	651	1 322	871	6 845
General expenditure, n.e.c.	26 689	14 810	11 584	16 061	16 839	11 831	24 443
Utility and liquor store expenditure	3 928	3 899	3 327	6 910	3 891	3 189	2 795
Insurance trust expenditure	15 702	11 723	9 025	10 840	15 331	11 025	12 131
Debt outstanding	**56 950**	**12 685**	**46 220**	**40 180**	**39 577**	**20 680**	**91 114**
Long-term	56 950	12 685	30 720	40 180	19 577	17 780	91 114
Full faith and credit	56 950	12 685	30 720	8 830	19 127	17 780	30 364
Utility debt only	-	750	5 335	31 350	6 315	-	550
Long-term debt issued	12 015	-	-	-	-	5 000	4 245
Long-term debt retired	9 135	2 840	4 950	2 640	4 595	2 955	4 929
Cash and security holdings	**143 745**	**85 445**	**52 280**	**76 550**	**82 803**	**130 489**	**107 639**
Exhibit—City contribution to own retirement systems	10 627	15 493	7 011	10 940	13 513	9 470	10 289

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	153	154	155	156	157	158	159
Population, 1988	150 320	156 190	108 440	86 180	1 035 920	141 620	185 370
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**290 562**	**309 962**	**121 529**	**98 647**	**2 009 765**	**357 882**	**171 350**
General revenue	267 882	299 728	86 561	80 651	1 512 558	297 901	131 558
Intergovernmental revenue	164 642	144 634	24 539	15 975	737 979	82 363	36 555
From Federal Government	18 692	16 345	6 429	2 969	107 717	6 428	11 603
From State governments	145 950	128 289	17 269	13 006	471 318	72 221	24 131
From local governments	-	-	841	-	158 944	3 714	821
General revenue from own sources	103 240	155 094	62 022	64 676	774 579	215 538	95 003
Taxes	68 248	89 347	37 015	41 417	547 837	54 438	48 747
Property	67 573	86 371	35 893	38 945	194 148	30 380	21 946
General sales	-	-	-	-	-	-	-
Selective sales	-	537	-	-	51 228	-	-
Income	-	-	-	-	289 478	22 845	25 605
Other	675	2 439	1 322	2 472	12 985	1 233	1 196
Current charges	30 558	58 839	19 457	13 635	137 032	144 250	34 058
Miscellaneous revenue	4 434	6 908	5 550	9 624	89 710	16 850	12 198
Utility and liquor store revenue	9 640	10 234	19 441	5 448	141 774	17 815	18 605
Insurance trust revenue	13 040	-	15 527	10 548	355 433	42 166	21 187
Expenditure, total	**288 111**	**316 584**	**104 373**	**86 981**	**2 021 372**	**274 076**	**147 137**
By character and object:							
Intergovernmental	4 585	3 857	-	802	18 928	298	1 590
To State governments	1 203	3 537	-	527	15 082	255	578
To local governments	3 382	320	-	275	3 846	43	1 012
Current operation	241 395	274 508	87 263	70 759	1 386 109	230 301	121 548
Capital outlay	16 008	33 102	8 455	6 187	300 807	12 423	10 424
Construction	11 662	8 673	6 866	2 325	247 202	1 949	7 579
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6 348	5 117	4 216	1 501	97 585	7 992	5 921
Insurance benefits and repayments	19 775	-	4 439	7 732	217 943	23 062	7 654
Exhibit—Salaries and wages	127 068	171 687	34 148	41 243	646 230	116 865	52 283
General expenditure	257 597	303 361	78 486	73 242	1 527 974	235 348	123 513
Current expenditure	243 338	275 714	70 540	67 884	1 279 349	223 299	113 094
Intergovernmental expenditure	4 585	3 857	-	802	18 928	298	1 590
Capital outlay	14 259	27 647	7 946	5 358	248 625	12 049	10 419
General expenditure by function:							
Education services:							
Education	105 118	102 322	-	-	3 585	-	-
Elementary and secondary education	105 118	102 322	-	-	3 585	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	7 121	4 320	-	2 501	20 823	-	3 398
Social services and income maintenance:							
Public welfare	617	7 736	590	577	-	358	-
Hospitals	15 374	42 285	-	-	-	122 599	-
Health	2 236	3 628	-	300	83 631	-	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 753	8 795	5 088	7 277	109 663	7 840	12 501
Capital outlay	1 720	2 168	76	759	9 872	17	3 180
Air transportation	-	4 012	461	-	12 618	-	-
Parking facilities	220	945	4 895	-	10 133	278	3 140
Other	923	980	-	-	-	-	453
Public safety:							
Police protection	19 768	18 358	9 868	13 706	280 929	21 243	18 195
Fire protection	14 852	17 311	5 937	7 087	70 636	15 197	13 392
Correction	-	-	-	490	261	320	559
Protective inspection and regulation	744	1 294	1 223	1 159	15 854	1 664	-
Environment and housing:							
Natural resources	534	-	555	-	-	475	208
Sewerage	11 224	4 306	10 949	6 669	170 467	11 319	9 630
Capital outlay	638	2 235	2 208	101	57 742	240	-
Solid waste management	3 444	3 630	5 665	1 837	50 580	4 251	5 120
Parks and recreation	6 421	8 790	3 264	6 420	182 710	3 805	9 824
Housing and community development	4 031	3 799	-	2 427	187 492	-	10 654
Government administration:							
Financial administration	3 310	2 746	2 781	1 878	43 721	4 806	3 703
Judicial and legal	594	804	1 884	1 490	34 904	3 099	4 212
General public buildings	5 438	303	732	2 778	14 918	973	796
Other	3 135	4 793	2 068	1 391	27 039	2 573	4 539
Interest on general debt	6 282	3 739	2 998	1 501	81 316	7 846	4 507
General expenditure, n.e.c.	42 358	58 465	19 528	13 736	146 694	26 702	18 682
Utility and liquor store expenditure	10 739	13 223	21 448	6 007	275 455	15 666	15 970
Insurance trust expenditure	19 775	-	4 439	7 732	217 943	23 062	7 654
Debt outstanding	**102 960**	**97 751**	**50 840**	**20 330**	**1 334 332**	**138 084**	**187 907**
Long-term	83 960	66 851	50 840	20 330	1 256 208	136 084	187 907
Full faith and credit	83 960	66 140	15 390	8 555	227 845	49 130	6 410
Utility debt only	1 120	21 190	15 930	-	216 383	1 160	99 807
Long-term debt issued	23 515	8 825	-	-	246 577	5 100	86 601
Long-term debt retired	7 920	8 179	4 402	1 794	116 766	18 328	5 268
Cash and security holdings	**99 631**	**57 591**	**144 672**	**173 596**	**3 832 267**	**461 308**	**397 311**
Exhibit—City contribution to own retirement systems	16 874	-	4 346	6 021	157 844	18 748	6 749

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Michigan—Con.						Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth
	160	161	162	163	164	165	166	167
Population, 1988	76 310	124 960	101 100	114 720	145 410	81 490	87 090	81 850
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31
Revenue, total	**87 327**	**261 240**	**71 656**	**66 271**	**86 533**	**40 221**	**88 388**	**126 299**
General revenue	74 821	98 587	58 045	48 337	59 324	29 654	79 013	93 021
Intergovernmental revenue	20 178	24 797	13 319	13 487	15 989	11 037	9 788	27 240
From Federal Government	6 037	2 173	435	868	2 294	1 322	2 430	3 926
From State governments	14 036	19 928	11 947	12 375	13 560	8 959	7 247	22 889
From local governments	105	2 696	937	244	135	756	111	423
General revenue from own sources	54 643	73 790	44 726	34 850	43 335	18 617	69 225	65 781
Taxes	18 456	39 697	24 267	25 232	32 337	15 367	26 512	27 015
Property	17 757	19 039	22 445	23 873	31 005	14 608	19 789	18 135
General sales	-	-	-	-	-	-	-	6 200
Selective sales	-	-	-	-	-	-	4 904	2 390
Income	-	19 562	-	-	-	-	-	-
Other	699	1 096	1 822	1 359	1 332	759	1 819	290
Current charges	24 509	22 842	10 577	4 767	1 326	1 948	9 618	27 467
Miscellaneous revenue	11 678	11 251	9 882	4 851	9 672	1 302	33 095	11 299
Utility and liquor store revenue	7 843	141 890	6 798	10 679	14 417	7 046	7 180	31 676
Insurance trust revenue	4 663	20 763	6 813	7 255	13 092	3 521	2 175	1 602
Expenditure, total	**82 607**	**235 948**	**68 216**	**57 760**	**81 987**	**35 079**	**92 221**	**134 900**
By character and object:								
Intergovernmental	52	288	-	606	-	500	3 294	5 854
To State governments	52	122	-	282	-	-	-	-
To local governments	-	166	-	324	-	500	3 294	5 854
Current operation	64 029	195 412	50 992	51 341	69 449	30 193	38 649	101 215
Capital outlay	4 400	18 484	8 225	3 282	2 717	3 175	21 034	11 881
Construction	4 009	15 954	4 682	2 046	1 530	2 477	19 297	10 722
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	10 379	10 780	5 265	981	1 944	267	28 833	13 847
Insurance benefits and repayments	3 747	11 004	3 734	1 550	7 877	944	411	2 103
Exhibit—Salaries and wages	23 662	107 968	21 442	29 896	34 011	13 829	17 121	54 802
General expenditure	67 659	111 375	57 714	46 059	61 152	26 752	86 414	100 858
Current expenditure	65 411	92 891	49 489	42 777	58 714	23 577	65 705	88 777
Intergovernmental expenditure	52	288	-	606	-	500	3 294	5 854
Capital outlay	2 248	18 484	8 225	3 282	2 438	3 175	20 709	11 881
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	887	1 522	1 313	186	-	1 511
Social services and income maintenance:								
Public welfare	-	1 059	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	141	1 748	-
Transportation:							-	-
Highways	5 376	14 240	5 809	5 418	8 197	3 699	23 388	8 501
Capital outlay	939	8 939	539	571	498	888	19 099	891
Air transportation	-	-	-	-	-	-	-	1 087
Parking facilities	1 584	2 920	-	-	-	-	-	60
Other	-	-	-	-	-	-	-	983
Public safety:								
Police protection	16 783	12 549	11 136	13 197	14 938	5 496	6 553	7 719
Fire protection	-	9 556	7 401	6 458	10 092	3 257	2 145	6 865
Correction	-	245	-	-	-	-	110	-
Protective inspection and regulation	1 043	1 003	748	1 740	821	98	835	808
Environment and housing:								
Natural resources	-	18	-	-	150	-	-	-
Sewerage	18 186	9 284	6 080	-	345	-	5 848	11 985
Capital outlay	1 008	1 024	-	-	-	-	169	-
Solid waste management	385	1 759	4 417	2 915	3 967	2 433	187	-
Parks and recreation	1 410	9 167	2 763	813	1 480	1 357	6 293	8 044
Housing and community development	1 860	247	190	517	1 107	245	3 966	2 294
Government administration:								
Financial administration	1 427	2 414	1 234	2 100	2 032	1 097	1 860	3 707
Judicial and legal	1 905	2 615	1 418	1 443	2 641	1 261	443	589
General public buildings	189	1 817	3 327	1 895	903	298	518	2 245
Other	820	2 100	1 965	1 353	2 619	733	2 989	1 656
Interest on general debt	10 221	10 275	5 218	805	1 944	267	28 844	13 058
General expenditure, n.e.c.	6 490	30 107	5 121	5 885	8 603	6 184	927	31 567
Utility and liquor store expenditure	11 201	113 569	6 768	10 151	12 958	7 383	5 396	32 139
Insurance trust expenditure	3 747	11 004	3 734	1 550	7 877	944	411	2 103
Debt outstanding	**136 605**	**141 278**	**62 427**	**16 751**	**14 573**	**8 185**	**379 829**	**171 218**
Long-term	130 105	141 278	62 427	16 751	14 573	8 185	379 829	171 218
Full faith and credit	5 250	31 265	26 872	10 691	1 948	975	182 914	85 688
Utility debt only	2 445	9 569	-	2 195	-	-	1 600	11 180
Long-term debt issued	-	30 025	1 865	4 560	1 100	5 540	15 791	5 158
Long-term debt retired	18 558	29 268	9 477	1 826	2 905	715	19 259	8 035
Cash and security holdings	**215 232**	**331 577**	**130 181**	**109 387**	**198 840**	**57 249**	**357 231**	**120 678**
Exhibit—City contribution to own retirement systems	3 023	10 605	4 548	3 435	7 125	1 043	239	2 119

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	168	169	170	171	172	173	174
Population, 1988	344 670	259 110	201 250	115 090	438 950	403 700	142 690
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue, total	**739 047**	**393 599**	**135 891**	**101 771**	**581 125**	**604 864**	**236 349**
General revenue	597 027	358 599	119 250	40 000	489 592	510 098	86 708
Intergovernmental revenue	206 516	108 144	36 563	4 212	48 265	79 829	12 316
From Federal Government	44 223	25 204	7 514	943	22 184	51 734	2 129
From State governments	103 519	79 118	28 034	2 953	22 656	27 923	9 173
From local governments	58 774	3 822	1 015	316	1 445	172	1 014
General revenue from own sources	390 511	250 455	82 687	35 788	443 327	430 269	74 392
Taxes	171 215	93 034	38 409	18 554	288 698	283 823	32 808
Property	128 845	69 901	32 929	3 999	42 233	34 404	5 797
General sales	-	1 364	-	8 608	68 654	53 981	17 628
Selective sales	34 116	17 010	3 827	4 836	59 856	71 861	7 509
Income	-	-	-	-	93 518	106 085	-
Other	8 254	4 759	1 653	1 111	24 437	17 492	1 874
Current charges	66 108	63 881	21 806	8 937	78 707	80 742	21 251
Miscellaneous revenue	153 188	93 540	22 472	8 297	75 922	65 704	20 333
Utility and liquor store revenue	25 183	25 820	16 641	61 771	41 242	30 153	143 614
Insurance trust revenue	116 837	9 180	-	-	50 291	64 313	6 027
Expenditure, total	**714 043**	**424 594**	**129 707**	**88 829**	**550 430**	**583 084**	**192 738**
By character and object:							
Intergovernmental	23 236	15 221	-	1 969	46 636	20 938	-
To State governments	382	-	-	-	-	2 291	-
To local governments	22 854	15 221	-	1 969	46 636	18 647	-
Current operation	280 179	228 549	85 667	71 642	319 221	360 064	153 974
Capital outlay	197 240	96 946	20 873	7 263	113 087	74 884	24 350
Construction	129 377	72 456	19 291	5 644	100 572	48 320	21 528
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	140 778	71 615	20 167	7 955	48 124	64 434	12 073
Insurance benefits and repayments	72 610	12 263	-	-	23 362	42 764	2 341
Exhibit—Salaries and wages	165 270	113 947	54 681	30 169	194 968	192 585	64 299
General expenditure	619 798	386 489	108 742	43 135	483 565	495 188	83 712
Current expenditure	424 683	297 685	94 518	36 067	382 101	421 980	55 203
Intergovernmental expenditure	23 236	15 221	-	1 969	46 636	20 938	-
Capital outlay	195 135	88 804	14 224	5 068	101 464	73 208	8 509
General expenditure by function:							
Education services:							
Education	1 500	-	-	-	22 877	3 472	-
Elementary and secondary education	1 500	-	-	-	22 877	3 370	-
Higher education	-	-	-	-	-	102	-
Other	-	-	-	-	-	-	-
Libraries	12 270	7 897	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	-	-	-	50	5 821	4 786
Hospitals	-	-	-	-	20 067	22 800	-
Health	8 418	6 174	-	1 081	14 738	19 445	2 525
Other	-	-	-	-	-	-	-
Transportation:							
Highways	40 437	58 647	12 503	5 647	36 527	18 492	8 213
Capital outlay	19 278	41 897	1 915	3 009	20 925	6 783	2 440
Air transportation	-	-	5 541	-	48 157	57 629	6 100
Parking facilities	26 096	2 079	-	-	845	3 545	-
Other	426	-	1 045	486	22 853	17 499	-
Public safety:							
Police protection	47 100	28 829	16 495	8 667	71 270	85 211	7 838
Fire protection	27 587	24 106	13 430	7 656	34 967	29 476	6 068
Correction	2 062	-	597	-	2 857	15 001	-
Protective inspection and regulation	7 642	3 148	503	428	4 242	5 255	802
Environment and housing:							
Natural resources	-	-	-	-	732	-	-
Sewerage	34 491	41 800	12 435	5 399	47 530	242	10 916
Capital outlay	10 723	22 320	6 202	412	32 708	-	2 379
Solid waste management	17 265	12 078	2 823	266	9 223	9 924	2 454
Parks and recreation	40 992	26 009	4 794	1 197	33 704	25 799	4 712
Housing and community development	85 064	57 889	3 518	428	7 882	27 156	1 495
Government administration:							
Financial administration	5 625	6 962	2 256	2 835	12 510	11 532	751
Judicial and legal	4 123	1 929	1 307	696	6 635	16 469	826
General public buildings	9 196	819	840	849	4 389	5 553	1 373
Other	10 706	9 526	1 527	1 798	5 752	5 087	1 351
Interest on general debt	140 121	70 580	15 754	1 792	47 274	64 079	3 601
General expenditure, n.e.c.	98 637	27 898	13 374	3 944	30 484	45 901	1 320
Utility and liquor store expenditure	21 635	25 862	17 965	45 694	43 503	25 132	126 685
Insurance trust expenditure	72 610	12 263	-	-	23 362	42 764	2 341
Debt outstanding	**1 901 697**	**985 380**	**352 335**	**112 025**	**549 817**	**744 314**	**211 578**
Long-term	1 901 697	940 521	351 485	112 025	549 817	744 314	211 578
Full faith and credit	400 071	154 233	167 971	5 415	26 271	38 195	28 094
Utility debt only	8 225	14 935	51 551	85 085	40 595	9 150	161 630
Long-term debt issued	249 817	196 051	88 190	37 585	35 080	127 473	26 051
Long-term debt retired	182 231	78 523	31 878	38 048	31 641	81 180	16 131
Cash and security holdings	**2 443 536**	**1 099 002**	**247 288**	**80 129**	**1 113 748**	**1 393 992**	**223 257**
Exhibit—City contribution to own retirement systems	33 607	8 655	-	-	19 997	12 792	1 533

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana	Nebraska		Nevada		New Hampshire	
	Billings	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	175	176	177	178	179	180	181
Population, 1988	78 020	187 890	353 170	210 620	115 130	98 320	80 440
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**59 171**	**259 807**	**232 682**	**162 063**	**95 838**	**148 349**	**85 421**
General revenue	51 633	140 375	215 545	162 063	95 838	131 944	84 723
Intergovernmental revenue	4 665	19 444	49 725	67 957	30 738	17 717	9 008
From Federal Government	389	4 572	24 261	4 082	3 681	6 919	1 843
From State governments	3 807	13 913	21 806	56 057	25 473	10 798	7 165
From local governments	469	959	3 656	7 818	1 584	-	-
General revenue from own sources	46 968	120 931	165 820	94 106	65 100	114 227	75 715
Taxes	15 015	47 860	125 535	44 228	31 772	90 800	63 680
Property	13 687	20 025	58 150	16 188	16 536	89 641	63 569
General sales	-	22 717	50 233	-	-	-	-
Selective sales	-	-	8 725	10 833	4 233	-	-
Income	-	-	-	-	-	-	-
Other	1 328	5 118	8 424	17 207	11 003	1 159	111
Current charges	13 038	54 939	32 652	32 217	17 608	21 242	6 866
Miscellaneous revenue	18 915	18 132	7 636	17 661	15 720	2 185	5 169
Utility and liquor store revenue	7 538	113 546	-	-	-	8 405	-
Insurance trust revenue	-	5 886	17 137	-	-	-	698
Expenditure	**47 806**	**217 812**	**218 209**	**142 867**	**94 618**	**184 397**	**86 923**
By character and object:							
Intergovernmental	-	-	3 628	29 018	4 584	1 890	18
To State governments	-	-	-	-	-	-	18
To local governments	-	-	3 628	29 018	4 584	1 890	-
Current operation	32 738	170 658	150 317	97 796	61 011	131 116	82 592
Capital outlay	9 280	19 737	42 409	10 576	18 273	24 406	1 845
Construction	9 118	17 765	37 665	9 318	15 209	21 679	555
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	5 788	25 979	12 926	5 477	10 750	6 985	2 124
Insurance benefits and repayments	-	1 438	8 929	-	-	-	344
Exhibit—Salaries and wages	16 954	59 787	82 104	50 112	35 546	55 944	46 518
General expenditure	41 507	121 262	209 280	142 867	94 618	152 989	86 243
Current expenditure	32 227	101 525	166 871	132 291	76 345	131 874	84 398
Intergovernmental expenditure	-	-	3 628	29 018	4 584	1 890	18
Capital outlay	9 280	19 737	42 409	10 576	18 273	21 115	1 845
General expenditure by function:							
Education services:							
Education	-	-	259	-	-	59 173	45 978
Elementary and secondary education	-	-	-	-	-	59 173	45 978
Higher education	-	-	259	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	976	2 868	5 568	-	-	1 170	1 322
Social services and income maintenance:							
Public welfare	-	-	-	319	-	1 210	238
Hospitals	-	34 142	-	-	-	-	-
Health	45	3 589	218	1 328	534	956	806
Other	-	-	-	-	-	-	-
Transportation:							
Highways	5 522	15 336	27 972	15 448	16 447	9 784	6 557
Capital outlay	2 272	8 587	12 897	4 746	9 106	575	489
Air transportation	1 955	-	-	-	-	1 875	80
Parking facilities	206	383	240	723	-	1 693	248
Other	-	-	179	855	-	1 484	1 323
Public safety:							
Police protection	4 324	9 853	30 081	28 163	19 983	7 272	7 868
Fire protection	5 137	7 667	22 529	21 692	13 771	7 257	6 093
Correction	-	-	1 402	5 698	1 530	-	-
Protective inspection and regulation	-	1 373	1 832	2 896	1 336	353	249
Environment and housing:							
Natural resources	-	-	-	-	-	-	7
Sewerage	2 959	6 058	35 547	8 628	9 727	7 682	1 049
Capital outlay	507	1 316	21 109	-	3 544	4 315	-
Solid waste management	2 058	3 004	8 833	-	-	319	1 524
Parks and recreation	1 486	7 654	18 218	8 206	6 644	2 609	1 172
Housing and community development	4 789	4 116	10 928	3 798	968	3 302	139
Government administration:							
Financial administration	2 765	1 154	3 332	4 762	1 853	2 069	805
Judicial and legal	457	760	1 657	6 321	2 444	279	321
General public buildings	342	773	1 682	8 844	1 879	4 086	208
Other	546	2 043	3 013	4 204	2 969	1 954	2 150
Interest on general debt	4 654	6 038	12 926	5 477	10 750	6 492	2 124
General expenditure, n.e.c.	3 286	14 449	24 864	15 505	3 763	31 990	5 982
Utility and liquor store expenditure	6 299	95 112	-	-	-	11 408	336
Insurance trust expenditure	-	1 438	8 929	-	-	-	344
Debt outstanding	**81 584**	**385 507**	**185 498**	**75 780**	**129 904**	**68 674**	**25 660**
Long-term	81 473	383 552	180 898	75 780	129 904	68 674	25 660
Full faith and credit	16 542	28 485	140 993	-	88 739	68 674	25 660
Utility debt only	18 190	323 267	-	-	-	7 455	-
Long-term debt issued	4 751	-	15 605	-	76 515	800	-
Long-term debt retired	8 675	27 525	14 000	2 485	69 572	6 366	3 440
Cash and security holdings	**76 448**	**235 909**	**270 760**	**101 333**	**94 483**	**14 059**	**42 226**
Exhibit—City contribution to own retirement systems	-	979	7 194	-	-	-	378

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey						
	Camden	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	182	183	184	185	186	187	188
Population, 1988	82 180	76 090	77 240	85 300	105 150	87 540	217 630
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**67 425**	**75 218**	**129 213**	**123 038**	**151 861**	**43 375**	**377 607**
General revenue	64 063	75 218	123 377	118 698	145 954	43 375	355 965
Intergovernmental revenue	38 313	19 954	74 343	27 763	81 319	19 485	191 609
From Federal Government	-	-	-	-	-	-	457
From State governments	38 313	19 954	74 343	27 763	81 319	19 485	191 152
From local governments	-	-	-	-	-	-	-
General revenue from own sources	25 750	55 264	49 034	90 935	64 635	23 890	164 356
Taxes	17 563	51 865	41 264	79 741	55 187	15 127	145 359
Property	16 858	51 153	40 899	78 544	53 093	13 990	143 079
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-
Other	705	712	365	1 197	2 094	1 137	2 280
Current charges	4 495	1 797	3 527	6 845	6 088	6 752	5 429
Miscellaneous revenue	3 692	1 602	4 243	4 349	3 360	2 011	13 568
Utility and liquor store revenue	3 362	-	5 836	4 340	5 907	-	17 405
Insurance trust revenue	-	-	-	-	-	-	4 237
Expenditure	**73 479**	**81 342**	**133 614**	**126 544**	**149 261**	**45 211**	**410 348**
By character and object:							
Intergovernmental	-	1 405	4 213	4 334	3 167	-	23 723
To State governments	-	169	841	1 962	857	-	2 383
To local governments	-	1 236	3 372	2 372	2 310	-	21 340
Current operation	61 798	72 490	119 463	110 713	132 975	32 647	338 974
Capital outlay	9 352	5 439	4 070	7 493	8 474	8 446	35 486
Construction	8 894	4 424	3 290	5 606	5 760	6 880	28 828
Assistance and subsidies	564	-	2 480	291	-	635	-
Interest on debt	1 765	2 008	3 388	3 713	4 645	3 483	8 185
Insurance benefits and repayments	-	-	-	-	-	-	3 960
Exhibit – Salaries and wages	31 711	39 957	59 645	68 209	70 208	15 660	201 626
General expenditure	68 533	81 342	126 269	121 671	142 578	45 211	384 659
Current expenditure	60 604	75 903	123 699	115 434	134 758	36 765	358 186
Intergovernmental expenditure	-	1 405	4 213	4 334	3 167	-	23 723
Capital outlay	7 929	5 439	2 570	6 237	7 820	8 446	26 473
General expenditure by function:							
Education services:							
Education	-	42 755	68 591	72 342	79 371	-	190 544
Elementary and secondary education	-	42 755	68 591	72 342	79 371	-	190 544
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	506	1 414	1 542	1 387	1 669	1 223	4 203
Social services and income maintenance:							
Public welfare	2 426	105	4 158	340	856	668	5 752
Hospitals	-	-	-	14	-	-	-
Health	356	607	2 488	710	2 203	1 138	4 968
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 386	2 510	2 082	2 446	1 700	5 928	9 963
Capital outlay	14	1 260	-	437	315	4 002	6 373
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	-	125	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	8 391	6 607	8 791	10 051	13 485	7 722	39 370
Fire protection	11 455	5 788	6 199	6 334	9 648	-	31 524
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	335	409	652	673	762	708	389
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	5 748	6 768	1 929	4 632	6 243	7 944	2 149
Capital outlay	2 425	280	-	1 014	-	2 853	2 101
Solid waste management	6 182	247	5 912	3 123	4 558	4 364	19 299
Parks and recreation	414	766	2 346	1 393	2 984	2 526	1 743
Housing and community development	263	67	93	302	39	371	2 561
Government administration:							
Financial administration	1 629	860	2 059	1 068	1 103	1 399	5 010
Judicial and legal	1 130	588	1 041	439	836	821	4 062
General public buildings	420	224	728	3 068	1 777	2 008	2 501
Other	1 519	575	1 839	676	799	1 008	1 919
Interest on general debt	1 446	2 008	3 214	3 571	4 645	3 483	6 554
General expenditure, n.e.c.	22 927	9 044	12 480	9 102	9 900	3 900	52 148
Utility and liquor store expenditure	4 946	-	7 345	4 873	6 683	-	21 709
Insurance trust expenditure	-	-	-	-	-	-	3 980
Debt outstanding	**22 912**	**40 272**	**37 813**	**54 790**	**61 890**	**51 447**	**188 136**
Long-term	22 652	40 272	37 813	49 584	48 043	37 447	177 936
Full faith and credit	18 509	40 272	36 015	49 584	48 043	37 447	177 936
Utility debt only	4 143	-	1 798	1 735	-	-	53 462
Long-term debt issued	-	25 962	6 285	8 398	-	3 000	56 438
Long-term debt retired	1 887	10 055	2 813	4 022	4 733	4 277	12 320
Cash and security holdings	**19 235**	**21 177**	**14 763**	**27 258**	**43 126**	**23 045**	**114 097**
Exhibit – City contribution to own retirement systems	-	-	-	-	-	-	350

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.					New York	
	Newark	Paterson	Trenton	Woodbridge township	New Mexico—Albuquerque	Albany	Amherst town
	189	190	191	192	193	194	195
Population, 1988	313 800	138 620	90 790	93 020	378 480	94 540	112 030
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	**348 844**	**218 687**	**164 132**	**47 276**	**450 741**	**153 143**	**89 025**
General revenue	322 017	218 687	153 243	47 276	408 467	145 997	69 025
Intergovernmental revenue	177 369	132 802	99 002	23 756	134 178	44 690	18 699
From Federal Government	12 431	610	38	–	31 198	7 994	7 221
From State governments	143 153	132 192	98 964	23 756	93 927	16 920	3 776
From local governments	21 785	–	–	–	9 053	19 776	7 702
General revenue from own sources	144 648	85 885	54 241	23 520	274 289	101 207	50 326
Taxes	84 478	70 767	39 501	21 027	105 657	31 529	39 266
Property	53 402	70 136	38 311	20 221	42 803	28 456	37 230
General sales	–	–	–	–	45 447	–	–
Selective sales	7 799	–	–	–	12 990	1 541	–
Income	–	–	–	–	–	–	–
Other	23 277	631	1 190	806	4 417	1 532	2 036
Current charges	20 890	8 418	8 890	334	74 340	17 276	1 975
Miscellaneous revenue	39 280	6 700	5 850	2 159	94 292	52 402	9 085
Utility and liquor store revenue	23 162	–	10 889	–	42 274	7 044	–
Insurance trust revenue	1 665	–	–	–	–	202	–
Expenditure	**388 699**	**229 941**	**165 180**	**63 662**	**503 901**	**119 382**	**65 881**
By character and object:							
Intergovernmental	34 643	8 352	5 099	1 093	1 065	876	88
To State governments	16 041	2 555	–	–	–	–	–
To local governments	18 602	5 797	5 099	1 093	1 065	876	88
Current operation	291 285	207 500	137 751	41 232	264 516	89 280	49 398
Capital outlay	33 093	8 070	15 571	18 416	149 494	11 670	6 714
Construction	28 950	4 745	14 716	16 457	124 390	8 748	4 902
Assistance and subsidies	12 022	–	839	–	–	–	–
Interest on debt	10 739	6 019	5 900	2 921	88 826	17 215	9 681
Insurance benefits and repayments	6 917	–	–	–	–	341	–
Exhibit—Salaries and wages	123 938	110 306	81 701	17 741	142 708	36 218	18 797
General expenditure	345 802	228 992	147 634	63 662	441 617	114 010	65 019
Current expenditure	332 622	220 922	140 917	45 246	308 359	102 358	58 562
Intergovernmental expenditure	34 643	8 352	5 099	1 093	1 065	876	88
Capital outlay	13 180	8 070	6 717	18 416	133 258	11 652	6 457
General expenditure by function:							
Education services:							
Education	–	137 126	88 758	–	–	–	–
Elementary and secondary education	–	137 126	88 758	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	7 599	1 004	1 648	3 051	7 044	2 468	39
Social services and income maintenance:							
Public welfare	36 845	874	1 858	134	554	19	6 790
Hospitals	–	–	–	–	–	–	–
Health	8 479	1 342	1 782	735	5 919	114	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	771	5 784	3 704	5 750	24 996	5 870	7 387
Capital outlay	771	1 307	1 791	2 538	14 578	1 349	1 419
Air transportation	–	–	–	–	47 756	–	–
Parking facilities	–	–	1 500	–	2 099	663	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	56 761	19 764	10 436	6 940	43 361	18 016	7 339
Fire protection	47 517	11 518	7 271	–	21 847	14 741	1 730
Correction	–	–	–	–	13 219	–	–
Protective inspection and regulation	18	548	371	427	5 238	883	888
Environment and housing:							
Natural resources	–	–	–	–	–	34	1 484
Sewerage	21 456	8 584	2 752	15 915	48 321	3 396	9 532
Capital outlay	1 605	133	74	13 368	29 149	–	1 143
Solid waste management	35 626	8 189	5 095	8 787	18 330	6 931	2 529
Parks and recreation	9 458	1 268	839	2 088	63 604	6 805	3 769
Housing and community development	16 440	3 676	1 499	119	14 901	13 215	1 287
Government administration:							
Financial administration	8 169	1 929	1 943	1 065	11 395	2 479	793
Judicial and legal	4 579	1 083	958	756	2 562	839	635
General public buildings	9 710	3 333	1 028	395	4 458	1 818	256
Other	8 452	1 265	742	921	6 681	1 446	924
Interest on general debt	8 941	5 070	4 142	2 921	78 722	15 568	9 418
General expenditure, n.e.c.	64 983	16 655	11 308	13 658	24 710	18 727	10 219
Utility and liquor store expenditure	35 980	949	17 526	–	62 284	5 031	862
Insurance trust expenditure	6 917	–	–	–	–	341	–
Debt outstanding	**131 162**	**114 343**	**104 256**	**49 253**	**1 063 658**	**232 185**	**136 213**
Long-term	131 162	102 843	75 941	31 453	1 046 857	189 253	115 372
Full faith and credit	131 162	102 843	75 941	31 453	208 005	79 634	42 315
Utility debt only	23 126	18 833	20 970	–	175 429	21 071	3 590
Long-term debt issued	–	23 068	8 930	–	69 450	–	4 200
Long-term debt retired	15 325	18 037	6 814	3 630	131 975	30 321	7 317
Cash and security holdings	**125 854**	**23 354**	**33 415**	**10 844**	**802 659**	**193 300**	**87 784**
Exhibit—City contribution to own retirement systems	6 595	–	–	–	–	112 445	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
	196	197	198	199	200	201	202
Population, 1988	203 230	407 050	313 570	101 910	82 350	85 140	84 190
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**83 037**	**114 536**	**661 926**	**34 911**	**35 637**	**24 240**	**38 524**
General revenue	82 149	114 378	644 848	34 897	35 539	21 300	35 125
Intergovernmental revenue	10 809	13 790	449 526	9 928	4 187	3 921	2 850
From Federal Government	5 129	4 042	52 815	1 247	79	978	560
From State governments	5 651	9 708	333 757	4 079	2 340	2 075	1 899
From local governments	29	40	62 954	4 602	1 768	868	391
General revenue from own sources	71 340	100 588	195 322	24 969	31 352	17 379	32 275
Taxes	33 869	72 830	120 259	20 680	25 340	15 795	27 978
Property	29 581	59 378	106 381	19 241	22 584	14 115	25 819
General sales	-	-	-	-	-	-	-
Selective sales	420	1 159	8 936	143	251	172	97
Income	-	-	-	-	-	-	-
Other	3 868	12 293	4 942	1 296	2 525	1 508	2 062
Current charges	8 743	16 935	46 698	2 179	3 680	323	2 171
Miscellaneous revenue	28 728	10 823	28 365	2 110	2 352	1 261	2 126
Utility and liquor store revenue	888	158	17 078	14	98	2 940	3 399
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**87 124**	**129 047**	**677 704**	**37 560**	**40 833**	**25 349**	**37 494**
By character and object:							
Intergovernmental	1	-	1 390	-	90	-	11
To State governments	-	-	695	-	-	-	-
To local governments	1	-	695	-	90	-	11
Current operation	55 863	88 094	586 732	30 495	30 719	20 981	30 145
Capital outlay	11 135	25 057	65 688	5 922	7 826	3 457	5 784
Construction	8 685	22 407	55 482	4 749	6 643	2 209	5 309
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	20 125	15 896	23 894	1 143	2 198	911	1 554
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	21 267	36 033	307 019	13 976	16 875	10 212	15 474
General expenditure	85 745	128 400	661 577	37 529	39 480	21 483	35 495
Current expenditure	75 007	103 343	600 740	31 607	31 748	18 592	29 938
Intergovernmental expenditure	1	-	1 390	-	90	-	11
Capital outlay	10 738	25 057	60 837	5 922	7 734	2 891	5 557
General expenditure by function:							
Education services:							
Education	-	-	320 648	-	-	-	-
Elementary and secondary education	-	-	320 648	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	12	37	12	718	1 382
Social services and income maintenance:							
Public welfare	2 978	-	-	-	-	-	136
Hospitals	-	-	-	-	-	-	-
Health	934	1 169	1 287	1	1 049	-	102
Other	-	-	-	-	-	-	-
Transportation:							
Highways	9 933	28 489	23 621	5 909	6 390	5 809	2 454
Capital outlay	1 412	7 327	8 548	1 125	829	1 410	-
Air transportation	-	394	-	-	-	-	-
Parking facilities	20	731	11 847	-	95	-	-
Other	-	-	344	-	-	-	-
Public safety:							
Police protection	614	2 156	41 151	5 621	7 060	5 775	5 226
Fire protection	6 329	279	31 323	164	1	57	682
Correction	302	-	-	-	-	-	-
Protective inspection and regulation	1 053	2 126	3 832	290	597	349	398
Environment and housing:							
Natural resources	969	754	-	170	620	93	47
Sewerage	200	-	36 459	9 255	1 081	799	5 363
Capital outlay	-	-	9 822	3 237	689	80	5 230
Solid waste management	14 173	10 607	16 161	4 376	2 852	664	1 894
Parks and recreation	6 211	15 527	12 186	2 546	5 019	1 239	3 891
Housing and community development	1 298	996	71 219	413	333	245	1 288
Government administration:							
Financial administration	2 011	3 920	7 821	892	1 227	818	1 098
Judicial and legal	847	2 323	2 119	418	1 048	522	520
General public buildings	1 896	2 372	8 099	645	502	355	242
Other	1 305	3 109	3 851	519	669	632	380
Interest on general debt	19 940	15 841	21 901	1 119	2 198	844	1 524
General expenditure, n.e.c.	14 732	37 607	47 696	5 354	8 727	2 564	8 866
Utility and liquor store expenditure	1 379	647	16 127	31	1 353	3 866	1 999
Insurance trust expenditure	-	-	-	-	-	-	-
Debt outstanding	**254 624**	**223 883**	**336 689**	**18 433**	**38 221**	**11 990**	**26 459**
Long-term	240 176	193 921	336 689	13 851	32 892	9 681	16 701
Full faith and credit	41 632	104 567	149 007	13 851	32 892	9 681	16 701
Utility debt only	2 966	687	26 940	336	-	828	558
Long-term debt issued	18 560	-	52 275	-	-	-	8 082
Long-term debt retired	13 967	15 797	18 412	1 818	2 115	1 303	1 443
Cash and security holdings	**220 062**	**136 305**	**191 994**	**19 747**	**10 483**	**5 238**	**18 710**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	203	204	205	206	207	208	209
Population, 1988	738 940	194 050	299 880	7 352 700	215 070	307 990	92 000
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**287 830**	**83 144**	**130 355**	**34 637 806**	**112 549**	**187 957**	**37 278**
General revenue	280 562	80 030	128 962	29 697 360	103 499	175 604	37 276
Intergovernmental revenue	49 632	14 313	17 183	11 045 933	31 028	18 116	2 884
From Federal Government	5 258	4 257	1 934	1 106 312	12 134	1 049	142
From State governments	18 746	7 630	8 924	9 834 893	10 080	9 111	1 842
From local governments	25 628	2 426	6 305	104 728	8 814	7 956	900
General revenue from own sources	230 930	65 717	111 799	18 651 427	72 471	157 488	34 392
Taxes	165 431	51 048	59 875	14 516 555	52 892	108 278	25 174
Property	148 477	43 762	62 451	5 990 079	45 817	98 660	23 612
General sales	–	–	–	2 329 942	–	–	–
Selective sales	1 875	643	976	1 052 830	255	679	97
Income	–	–	–	4 363 113	–	–	–
Other	15 079	6 643	6 448	780 591	6 820	8 739	1 465
Current charges	25 310	9 365	24 195	2 665 349	15 648	30 448	5 967
Miscellaneous revenue	40 189	5 304	17 729	1 469 523	3 931	18 762	3 251
Utility and liquor store revenue	7 268	3 114	1 393	1 794 233	9 050	12 353	–
Insurance trust revenue	–	–	–	3 148 213	–	–	–
Expenditure	**311 967**	**87 795**	**130 392**	**34 159 738**	**168 921**	**194 836**	**40 960**
By character and object:							
Intergovernmental	196	238	56	2 372 088	1	–	–
To State governments	–	–	–	2 358 710	–	–	–
To local governments	196	238	56	13 378	1	–	–
Current operation	235 520	62 448	91 603	23 030 346	72 293	140 425	27 824
Capital outlay	35 988	15 941	22 667	3 439 817	88 763	38 660	9 176
Construction	32 911	14 715	21 295	2 663 473	52 832	38 202	8 730
Assistance and subsidies	–	–	–	1 703 333	–	–	–
Interest on debt	40 261	9 168	16 066	1 599 216	7 864	15 751	3 960
Insurance benefits and repayments	–	–	–	2 014 938	–	–	–
Exhibit—Salaries and wages	100 165	31 953	35 208	13 781 675	27 933	41 044	11 001
General expenditure	301 735	77 851	127 776	28 254 075	156 708	178 665	40 380
Current expenditure	266 354	64 277	105 113	25 637 068	69 913	141 674	31 204
Intergovernmental expenditure	196	238	56	2 372 088	1	–	–
Capital outlay	35 381	13 574	22 663	2 617 007	85 795	36 991	9 176
General expenditure by function:							
Education services:							
Education	–	–	–	6 336 035	–	–	–
Elementary and secondary education	–	–	–	5 920 451	–	–	–
Higher education	–	–	–	415 584	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	907	243 003	1 274	–	37
Social services and income maintenance:							
Public welfare	1 272	291	273	5 211 779	98	–	–
Hospitals	–	–	–	2 584 630	–	–	–
Health	502	1 100	1 739	482 113	77	–	1 357
Other	–	–	–	–	–	–	–
Transportation:							
Highways	38 122	19 293	15 921	861 014	9 983	20 628	4 315
Capital outlay	18 383	5 040	3 122	450 936	1 576	8 080	956
Air transportation	–	–	2 440	–	–	–	–
Parking facilities	526	549	–	20 612	238	1 808	–
Other	–	–	456	669 688	–	–	–
Public safety:							
Police protection	4 526	1 159	1 826	1 583 950	6 233	1 258	5 485
Fire protection	1 844	235	988	699 608	2 232	1 701	71
Correction	–	–	–	898 949	–	–	–
Protective inspection and regulation	2 922	330	1 716	120 518	837	1 578	294
Environment and housing:							
Natural resources	4 611	687	347	–	814	2 379	–
Sewerage	667	1 928	2 120	566 335	29 622	1 270	8 052
Capital outlay	–	661	2 120	457 078	26 038	251	7 483
Solid waste management	106 027	8 815	35 948	799 498	59 870	62 777	6 431
Parks and recreation	43 334	6 653	10 438	401 261	11 593	15 784	1 809
Housing and community development	5 405	4 585	–	1 970 711	8 051	14 665	583
Government administration:							
Financial administration	5 624	2 005	2 445	229 840	1 773	2 811	997
Judicial and legal	1 521	647	913	330 812	655	938	596
General public buildings	–	4 387	1 831	190 240	757	3 609	740
Other	5 261	1 294	2 772	167 445	1 517	2 892	394
Interest on general debt	39 803	7 781	15 995	1 310 171	7 461	14 967	3 960
General expenditure, n.e.c.	39 768	16 132	28 701	2 595 863	12 645	29 510	5 279
Utility and liquor store expenditure	10 232	9 944	2 616	3 890 725	13 213	16 171	580
Insurance trust expenditure	–	–	–	2 014 938	–	–	–
Debt outstanding	**505 393**	**90 820**	**245 690**	**23 380 078**	**185 580**	**238 101**	**61 951**
Long-term	453 583	82 691	245 053	21 753 736	102 616	190 407	57 571
Full faith and credit	134 147	76 681	79 651	11 712 153	92 292	185 790	54 550
Utility debt only	5 166	11 656	1 040	5 038 988	6 051	6 274	–
Long-term debt issued	25 245	19 201	19 500	3 674 809	10 725	25 625	12 830
Long-term debt retired	32 159	5 991	15 508	1 527 008	7 230	15 425	3 175
Cash and security holdings	**390 123**	**7 117**	**181 946**	**41 291 674**	**26 805**	**71 302**	**29 090**
Exhibit—City contribution to own retirement systems	–	–	–	1 798 867	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	210	211	212	213	214	215	216
Population, 1988	229 780	112 990	153 610	82 310	183 000	367 860	115 430
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**555 982**	**38 111**	**294 861**	**41 853**	**347 592**	**365 857**	**98 508**
General revenue	532 879	36 995	287 831	37 327	338 532	331 047	75 689
Intergovernmental revenue	341 828	4 490	182 456	11 235	105 792	87 232	28 536
From Federal Government	27 461	993	30 453	1 534	2 945	5 366	3 544
From State governments	229 901	3 181	108 411	3 693	102 143	43 559	10 847
From local governments	84 466	316	43 592	6 008	704	38 307	14 145
General revenue from own sources	191 051	32 505	105 375	26 092	232 740	243 815	47 153
Taxes	127 398	28 373	58 431	15 311	198 000	123 597	29 436
Property	113 405	24 037	54 320	14 444	124 463	109 720	26 879
General sales	–	–	–	–	30 177	–	–
Selective sales	10 541	319	2 508	218	8 686	3 117	423
Income	–	–	–	–	22 010	–	–
Other	3 452	4 017	1 603	649	12 664	10 760	2 136
Current charges	34 409	1 212	22 409	2 772	11 755	76 215	6 146
Miscellaneous revenue	29 244	2 920	24 535	8 009	22 985	44 003	11 569
Utility and liquor store revenue	23 103	1 116	6 887	4 526	9 060	27 322	22 819
Insurance trust revenue	–	–	143	–	–	7 488	–
Expenditure	**507 173**	**41 094**	**337 736**	**40 765**	**333 869**	**450 994**	**114 809**
By character and object:							
Intergovernmental	4 306	9	1 316	–	4 299	–	104
To State governments	–	–	–	–	–	–	104
To local governments	4 306	9	1 316	–	4 299	–	–
Current operation	445 842	35 014	264 241	33 432	292 652	233 161	68 240
Capital outlay	41 470	5 287	55 033	5 887	27 429	172 193	39 272
Construction	37 071	4 561	43 000	2 783	23 526	166 505	29 965
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	15 555	784	16 276	1 446	9 489	42 217	7 193
Insurance benefits and repayments	–	–	870	–	–	3 423	–
Exhibit—Salaries and wages	265 656	18 865	132 756	15 932	166 861	115 600	49 974
General expenditure	492 262	39 601	330 390	36 483	329 283	394 005	84 612
Current expenditure	450 792	34 314	276 315	31 078	302 081	241 432	59 996
Intergovernmental expenditure	4 306	9	1 316	–	4 299	–	104
Capital outlay	41 470	5 287	54 075	5 405	27 202	152 573	24 816
General expenditure by function:							
Education services:							
Education	261 909	–	153 881	–	155 681	–	–
Elementary and secondary education	261 909	–	153 881	–	155 681	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	9 390	3 159	–	196	4 337	–	–
Social services and income maintenance:							
Public welfare	–	81	–	–	–	101	–
Hospitals	–	–	–	–	–	–	–
Health	–	184	–	466	782	1 749	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	17 752	13 532	19 454	4 844	2 311	41 889	7 734
Capital outlay	9 827	2 532	11 724	683	1 522	24 560	2 158
Air transportation	–	–	4 062	–	–	72 229	13
Parking facilities	1 501	20	–	–	–	790	779
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	32 675	666	18 930	5 342	28 143	31 764	15 063
Fire protection	23 152	1	17 868	542	22 099	23 677	7 322
Correction	–	–	–	–	1 971	–	–
Protective inspection and regulation	2 146	1 862	–	321	1 363	1 399	1 163
Environment and housing:							
Natural resources	–	584	–	227	–	–	–
Sewerage	1 501	–	2 472	7 344	736	40 236	–
Capital outlay	1 035	–	412	2 303	31	22 345	–
Solid waste management	9 496	3 112	5 570	2 640	6 915	12 563	9 217
Parks and recreation	8 253	4 390	7 749	2 496	6 593	39 881	22 489
Housing and community development	24 737	166	39 421	2 550	15 073	15 993	3 441
Government administration:							
Financial administration	3 541	1 219	3 549	665	4 773	7 505	2 119
Judicial and legal	1 886	555	1 141	484	3 097	793	440
General public buildings	4 460	784	1 717	802	2 083	560	3
Other	5 420	1 098	2 105	417	2 566	6 172	4 349
Interest on general debt	14 217	743	16 276	1 063	9 107	37 616	4 030
General expenditure, n.e.c.	70 226	7 460	36 195	6 082	61 653	59 088	6 450
Utility and liquor store expenditure	14 911	1 493	6 476	4 282	4 586	53 566	30 197
Insurance trust expenditure	–	–	870	–	–	3 423	–
Debt outstanding	**237 642**	**19 005**	**206 162**	**17 015**	**189 601**	**730 197**	**109 491**
Long-term	180 281	7 166	199 365	12 565	159 936	730 197	109 491
Full faith and credit	131 945	7 166	116 859	12 565	101 982	433 465	89 736
Utility debt only	15 730	811	–	4 963	7 036	91 954	36 234
Long-term debt issued	34 636	485	43 708	–	16 415	73 727	–
Long-term debt retired	19 650	1 092	14 538	1 565	25 439	19 815	5 884
Cash and security holdings	**172 985**	**11 003**	**141 270**	**16 231**	**200 310**	**594 961**	**89 582**
Exhibit—City contribution to own retirement systems	–	–	775	–	–	2 429	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	217	218	219	220	221	222	223
Population, 1988	75 470	181 970	186 720	148 690	69 780	221 510	86 030
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**159 808**	**161 682**	**166 344**	**167 279**	**47 082**	**194 788**	**57 260**
General revenue	42 757	129 206	137 179	119 967	40 395	170 691	52 216
Intergovernmental revenue	20 795	45 731	48 608	38 696	7 783	23 818	11 483
From Federal Government	5 012	4 742	6 445	5 719	2 536	3 454	3 945
From State governments	6 352	23 456	21 010	18 633	3 902	20 364	7 536
From local governments	9 431	17 531	21 153	14 144	1 343	–	–
General revenue from own sources	21 962	83 475	88 571	81 271	32 612	146 873	40 733
Taxes	14 076	50 472	62 385	44 070	7 929	83 952	28 733
Property	12 995	46 562	55 103	40 735	5 912	12 493	1 854
General sales	–	–	–	–	–	–	–
Selective sales	62	522	1 609	340	1 443	184	–
Income	–	–	–	–	–	65 790	25 652
Other	1 019	3 388	5 673	2 995	574	5 485	1 227
Current charges	2 106	10 872	6 801	10 848	8 665	41 417	7 613
Miscellaneous revenue	5 780	22 131	19 385	26 355	16 018	21 504	4 387
Utility and liquor store revenue	116 957	32 476	29 165	43 424	4 223	24 097	5 044
Insurance trust revenue	94	–	–	3 888	2 464	–	–
Expenditure	**162 365**	**163 792**	**168 141**	**180 749**	**40 691**	**196 686**	**55 686**
By character and object:							
Intergovernmental	278	–	775	695	–	525	580
To State governments	278	–	–	–	–	525	580
To local governments	–	–	775	695	–	–	–
Current operation	133 645	119 138	105 854	119 448	25 027	166 402	47 613
Capital outlay	45 824	40 703	56 669	48 585	8 743	19 363	4 700
Construction	42 625	24 492	43 857	45 848	7 896	15 210	4 700
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	2 572	3 951	4 843	10 595	5 535	12 396	2 993
Insurance benefits and repayments	46	–	–	1 428	1 386	–	–
Exhibit—Salaries and wages	29 555	57 671	59 248	67 149	16 220	83 815	24 974
General expenditure	60 116	131 155	126 466	130 022	36 238	179 968	51 829
Current expenditure	35 623	97 529	88 611	94 585	27 493	160 605	47 129
Intergovernmental expenditure	278	–	775	695	–	525	580
Capital outlay	24 493	33 626	37 855	35 437	8 743	19 363	4 700
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	3 979	–	–	–	–	–
Social services and income maintenance:							
Public welfare	–	–	521	–	144	–	–
Hospitals	–	–	–	–	–	–	–
Health	–	–	155	–	1 542	5 755	1 599
Other	–	–	–	–	–	–	–
Transportation:							
Highways	4 114	16 456	28 390	15 400	2 117	19 951	5 429
Capital outlay	1 202	6 488	21 866	5 525	115	10 897	778
Air transportation	1 284	–	13	–	1 024	339	–
Parking facilities	103	10 689	77	1 144	194	1 654	44
Other	–	–	–	–	1 202	–	–
Public safety:							
Police protection	9 315	21 337	17 575	22 125	4 183	23 816	7 970
Fire protection	5 563	12 324	11 788	8 519	2 978	19 973	6 689
Correction	–	–	–	–	–	1 424	–
Protective inspection and regulation	696	1 627	2 593	1 725	260	1 098	–
Environment and housing:							
Natural resources	–	1 044	–	–	–	–	–
Sewerage	–	–	–	–	627	14 298	4 417
Capital outlay	–	–	–	–	–	–	–
Solid waste management	4 501	9 077	9 082	9 859	1 422	17 077	2 222
Parks and recreation	3 056	21 140	22 876	32 702	1 406	4 897	1 466
Housing and community development	3 089	5 791	3 319	4 359	653	6 896	6 271
Government administration:							
Financial administration	696	2 518	3 618	2 384	1 064	8 011	859
Judicial and legal	303	380	353	319	268	5 252	2 439
General public buildings	450	2 696	1 208	298	265	2 013	764
Other	1 544	4 631	3 300	5 308	498	3 565	1 528
Interest on general debt	524	3 566	2 188	8 722	5 131	10 964	2 975
General expenditure, n.e.c.	24 878	13 900	19 410	17 158	11 258	32 983	7 157
Utility and liquor store expenditure	122 203	32 637	41 675	49 299	3 069	18 718	4 057
Insurance trust expenditure	46	–	–	1 428	1 386	–	–
Debt outstanding	**85 324**	**63 419**	**105 229**	**118 299**	**67 408**	**121 897**	**39 041**
Long-term	85 324	63 419	105 229	118 299	67 408	111 299	39 041
Full faith and credit	50 324	42 734	105 229	108 299	79 808	85 218	23 781
Utility debt only	45 875	1 440	38 125	26 056	4 685	15 945	200
Long-term debt issued	35 200	31 395	31 800	10 000	5 000	9 215	20 000
Long-term debt retired	1 840	3 335	7 724	6 794	8 181	5 511	3 038
Cash and security holdings	**62 958**	**75 255**	**135 141**	**187 147**	**48 847**	**55 857**	**38 214**
Exhibit—City contribution to own retirement systems	–	–	–	931	1 051	–	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	224	225	226	227	228	229	230
Population, 1988	370 480	521 370	569 570	178 000	89 440	340 760	101 150
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**556 405**	**645 712**	**521 575**	**236 440**	**33 293**	**390 521**	**50 404**
General revenue	416 135	483 516	450 454	207 432	33 293	239 639	38 297
Intergovernmental revenue	65 564	127 974	73 513	36 517	8 996	43 396	10 142
From Federal Government	15 936	75 619	31 167	22 642	1 917	18 861	5 549
From State governments	34 112	51 217	38 818	12 650	5 079	21 041	4 593
From local governments	15 516	1 138	3 528	1 225	-	3 434	-
General revenue from own sources	350 571	355 542	376 941	170 915	26 297	196 303	28 155
Taxes	197 701	247 807	241 958	96 531	21 088	132 374	24 211
Property	35 866	43 841	18 674	14 514	3 941	13 431	3 258
General sales	-	-	-	-	-	-	-
Selective sales	2 170	2 569	6 067	459	-	-	-
Income	147 879	193 903	207 759	80 255	15 712	109 542	20 186
Other	11 786	7 494	9 458	1 293	1 435	9 401	787
Current charges	101 535	59 839	95 932	45 193	752	45 035	1 264
Miscellaneous revenue	51 335	47 896	39 051	29 191	4 457	18 894	2 680
Utility and liquor store revenue	52 527	162 196	71 121	28 008	-	20 882	12 107
Insurance trust revenue	87 743	-	-	-	-	-	-
Expenditure	**505 786**	**639 061**	**572 467**	**302 323**	**29 282**	**246 960**	**58 033**
By character and object:							
Intergovernmental	29 019	2 866	9 634	2 349	201	3 909	84
To State governments	1 898	2	1 729	-	42	1 741	55
To local governments	27 121	2 864	7 905	2 349	159	2 168	9
Current operation	300 066	493 355	377 724	184 526	23 402	193 214	54 233
Capital outlay	121 804	89 649	114 321	83 945	3 377	49 830	2 530
Construction	87 678	74 040	97 068	73 501	3 256	38 718	2 186
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	14 250	53 191	70 786	31 503	2 302	7	1 206
Insurance benefits and repayments	40 647	-	-	-	-	-	-
Exhibit—Salaries and wages	177 062	246 040	199 790	79 787	17 504	102 548	21 703
General expenditure	418 773	473 004	483 933	283 510	29 282	227 468	50 888
Current expenditure	309 189	420 893	374 960	190 923	25 905	181 457	48 258
Intergovernmental expenditure	29 019	2 866	9 634	2 349	201	3 909	84
Capital outlay	109 584	52 111	88 953	72 587	3 377	46 011	2 430
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	290	-	-
Social services and income maintenance:							
Public welfare	-	-	-	262	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	25 261	14 354	18 447	-	159	4 827	660
Other	-	-	-	-	-	-	-
Transportation:							
Highways	31 670	36 931	30 216	18 083	3 974	22 503	5 133
Capital outlay	13 949	11 463	11 371	8 458	924	8 006	-
Air transportation	2 416	37 314	12 285	33 317	-	-	780
Parking facilities	4 204	2 410	845	580	-	729	580
Other	22 514	50	-	-	-	-	-
Public safety:							
Police protection	54 078	103 114	83 655	28 254	5 119	44 601	8 171
Fire protection	42 759	53 033	52 402	22 185	4 807	28 929	5 914
Correction	413	8 665	6 413	3 659	-	6 527	-
Protective inspection and regulation	3 973	247	5 663	4 050	285	2 823	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	80 568	7 833	91 210	38 975	728	36 868	2 840
Capital outlay	37 290	1 903	55 779	26 013	194	17 028	92
Solid waste management	10 155	26 362	22 633	9 808	-	13 929	1 269
Parks and recreation	31 932	30 785	26 663	12 122	1 680	11 817	852
Housing and community development	42 101	46 893	4 990	5 060	1 701	20 247	5 324
Government administration:							
Financial administration	11 218	10 728	9 896	8 482	858	4 890	984
Judicial and legal	2 715	17 975	16 236	5 084	1 359	7 356	11 728
General public buildings	1 971	8 506	7 318	9 945	401	3 130	1 147
Other	4 329	7 991	7 084	8 707	430	2 355	755
Interest on general debt	12 029	24 144	45 108	21 567	2 302	7	1 081
General expenditure, n.e.c.	34 467	37 669	22 889	33 727	5 199	18 330	3 602
Utility and liquor store expenditure	46 386	166 057	108 534	38 813	-	19 492	7 345
Insurance trust expenditure	40 647	-	-	-	-	-	-
Debt outstanding	**221 093**	**700 435**	**1 043 758**	**343 175**	**33 896**	**203 043**	**21 482**
Long-term	221 093	700 435	977 225	343 146	31 071	141 435	17 536
Full faith and credit	205 995	222 305	808 925	50 081	397	71 385	5 141
Utility debt only	48 820	409 560	405 082	73 785	-	16 475	1 800
Long-term debt issued	41 000	20 500	-	84 434	-	58 285	-
Long-term debt retired	23 893	23 115	37 530	60 986	1 815	37 395	-
Cash and security holdings	**1 173 576**	**441 558**	**326 537**	**318 117**	**30 065**	**61 353**	**14 388**
Exhibit—City contribution to own retirement systems	21 835	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	231	232	233	234	235	236	237
Population, 1988	83 650	78 280	434 380	368 330	108 030	418 470	97 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**37 098**	**74 940**	**324 102**	**417 618**	**235 348**	**423 633**	**78 287**
General revenue	29 864	70 592	284 456	372 518	88 066	377 962	70 590
Intergovernmental revenue	1 385	3 464	30 061	24 137	16 720	77 304	13 716
From Federal Government	480	834	25 440	9 815	3 906	28 038	7 130
From State governments	820	2 630	4 603	12 716	5 193	23 481	5 374
From local governments	105	–	18	1 606	7 621	25 785	1 212
General revenue from own sources	28 479	67 128	254 395	348 381	71 346	300 658	56 874
Taxes	18 335	18 927	129 951	145 412	36 120	179 314	33 968
Property	544	1 605	26 452	18 643	31 892	121 269	29 066
General sales	15 896	14 804	82 667	110 378	–	–	–
Selective sales	1 607	2 189	17 287	13 537	2 144	31 963	3 765
Income	–	–	–	–	–	–	–
Other	288	329	3 545	2 854	2 084	26 062	1 137
Current charges	6 815	44 498	83 406	81 785	19 113	68 791	15 648
Miscellaneous revenue	3 329	3 709	41 038	121 184	16 113	52 553	7 260
Utility and liquor store revenue	6 079	3 436	31 985	40 172	147 282	41 808	5 697
Insurance trust revenue	1 153	912	7 661	4 926	–	3 863	–
Expenditure	**29 083**	**73 024**	**403 420**	**448 402**	**239 715**	**419 735**	**68 215**
By character and object:							
Intergovernmental	–	–	–	2 312	1 890	–	5
To State governments	–	–	–	–	–	–	–
To local governments	–	–	–	2 312	1 890	–	5
Current operation	26 631	63 806	240 817	211 208	174 975	292 319	50 144
Capital outlay	1 498	6 572	124 487	126 638	50 249	55 888	1 699
Construction	608	2 130	112 507	82 103	48 630	45 348	1 120
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	548	2 285	32 133	105 413	12 601	43 730	6 367
Insurance benefits and repayments	408	361	5 983	2 831	–	27 798	–
Exhibit – Salaries and wages	20 354	36 395	86 173	122 474	36 498	157 967	27 919
General expenditure	26 318	69 554	342 276	394 829	95 441	350 119	64 429
Current expenditure	24 887	63 051	240 623	266 118	75 488	297 019	62 829
Intergovernmental expenditure	–	–	–	2 312	1 890	–	5
Capital outlay	1 431	6 503	101 453	108 711	19 953	53 100	1 600
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	471	265	–	–	2 207	–	1 777
Social services and income maintenance:							
Public welfare	30	–	–	–	–	–	–
Hospitals	–	36 234	–	–	–	–	–
Health	173	857	1 038	7 168	–	2 933	–
Other	–	–	–	–	–	–	–
Transportation:							
Highways	2 723	4 943	25 911	21 249	8 756	20 927	8 254
Capital outlay	143	1 775	13 845	12 782	5 900	3 139	589
Air transportation	1 202	–	25 965	24 505	11 915	–	183
Parking facilities	–	1 272	1 684	1 780	763	1 686	1 367
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	5 664	5 183	70 296	31 960	10 590	67 044	9 904
Fire protection	4 263	3 466	27 976	25 949	7 726	41 591	6 903
Correction	–	–	1 148	95	75	–	–
Protective inspection and regulation	295	510	2 380	1 880	1 428	7 087	856
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	2 078	2 527	48 355	81 316	8 838	44 895	7 787
Capital outlay	53	510	26 579	64 742	1 559	19 308	135
Solid waste management	2 019	3 602	11 228	25 891	–	3 634	778
Parks and recreation	1 611	2 429	49 940	17 841	11 626	30 901	2 829
Housing and community development	425	931	15 368	9 056	4 365	40 588	7 454
Government administration:							
Financial administration	910	1 310	8 064	6 725	3 733	9 297	1 588
Judicial and legal	832	535	4 614	2 665	1 484	1 983	695
General public buildings	621	–	2 428	2 377	3 594	7 018	1 710
Other	491	1 214	3 748	2 173	9 048	7 121	1 667
Interest on general debt	548	1 964	32 113	101 324	2 602	34 337	5 889
General expenditure, n.e.c.	2 164	2 312	10 022	31 075	6 891	29 077	4 988
Utility and liquor store expenditure	2 357	3 109	55 181	50 742	144 274	41 818	3 786
Insurance trust expenditure	408	361	5 983	2 831	–	27 798	–
Debt outstanding	**7 753**	**29 627**	**516 765**	**1 504 860**	**220 248**	**596 457**	**77 116**
Long-term	7 753	29 627	516 765	1 504 860	215 243	551 371	77 116
Full faith and credit	6 753	24 021	173 069	414 734	38 606	219 882	77 116
Utility debt only	–	3 915	51 527	43 433	169 692	132 990	6 411
Long-term debt issued	–	–	115 186	60 070	3 665	28 788	13 060
Long-term debt retired	2 625	3 445	34 600	87 645	9 628	17 070	17 685
Cash and security holdings	**24 935**	**27 178**	**459 236**	**1 391 701**	**115 286**	**426 864**	**54 866**
Exhibit – City contribution to own retirement systems	441	–	3 977	2 484	–	25 051	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	238	239	240	241	242	243	244
Population, 1988	105 200	112 800	1 647 000	375 230	76 550	81 250	84 940
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**64 551**	**82 397**	**3 162 404**	**397 919**	**60 571**	**29 157**	**28 198**
General revenue	53 712	50 006	2 526 604	355 687	51 822	27 945	25 626
Intergovernmental revenue	7 550	10 167	597 587	87 807	23 190	2 229	3 828
From Federal Government	3 469	251	127 427	27 000	-	-	303
From State governments	3 976	9 412	426 434	28 387	14 047	1 383	3 355
From local governments	105	504	43 726	32 220	9 143	846	170
General revenue from own sources	46 162	39 839	1 929 017	268 080	28 632	25 716	21 798
Taxes	30 305	26 025	1 519 438	226 295	16 449	23 130	12 505
Property	18 410	20 608	286 627	100 627	10 714	7 608	10 701
General sales	-	-	-	-	-	-	-
Selective sales	-	-	31 755	22 712	-	-	-
Income	5 308	4 050	913 388	62 491	2 09[illegible]	12 012	-
Other	6 587	1 367	287 668	40 465	2 744	3 510	1 804
Current charges	12 928	11 168	242 312	8 678	7 269	1 179	8 079
Miscellaneous revenue	2 929	2 646	167 267	33 107	4 914	1 407	1 214
Utility and liquor store revenue	7 041	9 303	571 643	-	5 196	-	-
Insurance trust revenue	3 798	3 088	64 157	42 232	3 553	1 212	2 572
Expenditure	**74 340**	**65 598**	**3 288 399**	**360 810**	**56 837**	**30 353**	**31 581**
By character and object:							
Intergovernmental	-	1 513	82 690	9 191	45	2 409	5 866
To State governments	-	-	4 263	-	-	-	-
To local governments	-	1 513	78 427	9 191	45	2 409	5 866
Current operation	48 477	51 083	2 485 017	242 045	27 816	24 750	21 950
Capital outlay	17 859	6 657	236 136	39 679	22 909	13	1 877
Construction	11 046	4 361	180 784	33 830	22 291	-	1 457
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	3 622	1 595	226 995	37 094	2 814	572	698
Insurance benefits and repayments	4 382	4 750	257 561	32 801	3 253	2 609	1 190
Exhibit – Salaries and wages	29 875	27 701	1 070 807	146 856	15 761	13 699	12 235
General expenditure	61 129	52 371	2 410 564	314 661	50 175	27 735	30 391
Current expenditure	46 740	46 154	2 247 931	275 078	27 381	27 722	28 514
Intergovernmental expenditure	-	1 513	82 690	9 191	45	2 409	5 866
Capital outlay	14 389	6 217	162 633	39 583	22 794	13	1 877
General expenditure by function:							
Education services:							
Education	-	-	15 247	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	15 247	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	32 716	5 933	521	1 099	375
Social services and income maintenance:							
Public welfare	-	-	180 001	30	-	-	-
Hospitals	-	-	16 520	-	-	-	-
Health	1 889	58	217 129	6 717	82	4	224
Other	-	-	-	-	-	-	-
Transportation:							
Highways	15 506	5 540	48 778	25 065	3 623	1 716	3 248
Capital outlay	8 891	1 497	2 473	14 349	857	-	644
Air transportation	7	-	43 041	-	-	-	-
Parking facilities	-	-	-	-	-	-	234
Other	-	-	74 930	-	45	-	-
Public safety:							
Police protection	7 468	8 635	283 371	40 445	5 861	5 757	5 903
Fire protection	5 568	7 714	107 814	36 519	3 034	7 036	1 481
Correction	-	-	124 921	-	-	-	-
Protective inspection and regulation	582	266	15 760	2 045	268	326	-
Environment and housing:							
Natural resources	-	-	-	464	-	-	-
Sewerage	9 104	8 640	90 885	3 215	21 586	-	7 028
Capital outlay	3 220	300	15 164	131	18 992	-	-
Solid waste management	2 670	1 506	150 501	10 795	12	1 677	1 503
Parks and recreation	2 559	2 009	61 279	24 009	1 560	774	1 584
Housing and community development	3 419	2 418	138 463	9 394	4 172	220	1 167
Government administration:							
Financial administration	3 344	1 069	51 500	7 151	791	516	324
Judicial and legal	249	182	142 926	2 481	159	168	158
General public buildings	1 487	603	43 063	6 839	741	332	386
Other	1 563	1 880	25 448	8 590	1 983	850	1 173
Interest on general debt	2 356	1 075	159 556	37 094	2 814	572	698
General expenditure, n.e.c.	3 358	10 776	386 715	87 875	2 923	6 688	4 907
Utility and liquor store expenditure	8 829	8 477	620 274	13 348	3 409	9	-
Insurance trust expenditure	4 382	4 750	257 561	32 801	3 253	2 609	1 190
Debt outstanding	**77 604**	**16 612**	**3 909 482**	**551 805**	**36 932**	**6 650**	**12 814**
Long-term	77 604	16 612	3 800 182	551 805	36 932	6 650	12 814
Full faith and credit	41 284	8 954	1 255 743	345 000	36 932	6 650	12 814
Utility debt only	25 450	7 658	1 123 063	-	-	-	-
Long-term debt issued	11 216	4 075	792 179	41 749	-	-	6 960
Long-term debt retired	1 631	9 873	606 770	26 964	2 390	1 488	1 802
Cash and security holdings	**60 827**	**36 621**	**2 979 521**	**394 956**	**57 344**	**13 349**	**28 816**
Exhibit – City contribution to own retirement systems	2 158	3 891	165 825	16 906	1 668	1 904	20

See footnotes at end of table

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island			South Carolina			South Dakota	Tennessee	
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston	Sioux Falls	Chattanooga	Knoxville
	245	246	247	248	249	250	251	252	253
Population, 1988	75 800	156 160	86 740	81 030	94 810	74 730	99 610	162 670	172 080
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	**101 853**	**255 706**	**117 566**	**79 827**	**83 684**	**19 163**	**74 622**	**505 149**	**452 177**
General revenue	100 617	225 610	114 394	59 978	60 430	19 163	57 389	215 501	125 778
Intergovernmental revenue	24 201	84 216	30 718	6 428	10 381	3 076	4 726	114 273	38 754
From Federal Government	183	8 261	4 814	3 253	4 191	671	2 113	15 134	4 724
From State governments	24 018	74 550	25 633	2 705	4 719	2 035	1 739	50 028	17 255
From local governments	–	1 405	271	470	1 471	370	874	49 111	16 775
General revenue from own sources	76 416	141 394	83 676	53 550	50 049	16 087	52 663	101 228	87 024
Taxes	60 916	119 548	77 736	30 108	24 728	12 647	35 594	58 832	51 455
Property	59 230	118 025	76 707	21 715	16 219	7 945	12 228	51 028	42 567
General sales	–	–	–	–	–	–	22 236	–	–
Selective sales	–	–	192	2 769	2 751	1 736	237	5 837	8 027
Income	–	–	–	–	–	–	–	–	–
Other	1 686	1 523	837	5 624	5 758	2 964	893	1 967	861
Current charges	12 405	13 532	2 973	17 380	18 759	218	10 920	28 143	24 605
Miscellaneous revenue	3 095	8 314	2 967	6 062	6 562	3 222	6 149	14 253	10 964
Utility and liquor store revenue	384	12 378	2 303	19 849	21 674	–	9 309	280 611	299 791
Insurance trust revenue	852	17 718	869	–	1 580	–	7 924	9 037	26 608
Expenditure	**105 018**	**237 572**	**115 216**	**112 081**	**88 072**	**17 027**	**66 372**	**529 892**	**471 280**
By character and object:									
Intergovernmental	753	3 330	1 391	–	–	–	632	237	5 166
To State governments	–	258	25	–	–	–	–	237	–
To local governments	753	3 072	1 366	–	–	–	632	–	5 166
Current operation	91 542	188 624	100 777	59 385	59 613	14 591	43 214	457 180	355 873
Capital outlay	6 656	5 510	3 160	37 040	18 873	1 632	16 458	58 582	79 143
Construction	3 689	4 563	2 896	34 251	14 452	536	14 588	36 337	38 213
Assistance and subsidies	1 112	10 432	1 347	–	–	–	–	–	–
Interest on debt	1 587	11 109	4 576	15 656	8 783	804	3 900	9 402	17 373
Insurance benefits and repayments	3 368	18 567	3 965	–	803	–	2 168	4 491	13 725
Exhibit – Salaries and wages	52 443	114 236	61 685	25 847	36 726	8 253	23 570	108 894	97 928
General expenditure	100 804	210 287	109 250	57 306	55 272	17 027	49 371	227 835	135 282
Current expenditure	94 469	204 777	106 090	51 397	44 800	15 395	40 127	195 763	93 363
Intergovernmental expenditure	753	3 330	1 391	–	–	–	632	237	5 166
Capital outlay	6 335	5 510	3 160	5 909	10 472	1 632	9 244	32 072	41 919
General expenditure by function:									
Education services:									
Education	50 383	91 260	60 875	–	–	–	–	86 027	4 300
Elementary and secondary education	50 383	91 260	60 875	–	–	–	–	86 027	4 300
Higher education	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Libraries	1 546	1 202	866	–	–	–	1 495	2 855	–
Social services and income maintenance:									
Public welfare	1 112	10 702	1 873	–	–	–	–	6 387	–
Hospitals	–	–	–	–	–	–	–	–	–
Health	–	123	175	–	–	–	1 381	2 411	5 180
Other	–	–	–	–	–	–	–	–	–
Transportation:									
Highways	3 276	4 600	3 524	3 321	6 453	885	5 294	14 289	7 426
Capital outlay	180	–	–	158	2 742	38	713	7 721	2 107
Air transportation	–	–	–	205	–	–	2 525	2 301	11 764
Parking facilities	–	–	–	1 503	1 555	–	5 119	–	183
Other	–	588	–	–	–	–	–	–	–
Public safety:									
Police protection	9 114	19 343	9 148	9 705	9 711	5 199	6 085	14 179	15 281
Fire protection	10 178	18 281	9 773	4 467	8 491	2 615	5 500	11 126	15 806
Correction	–	–	–	–	–	–	–	–	–
Protective inspection and regulation	379	1 934	402	507	493	219	492	–	–
Environment and housing:									
Natural resources	–	–	–	196	23	–	–	–	–
Sewerage	7 910	539	4 338	7 343	4 159	550	3 481	17 707	14 743
Capital outlay	2 333	472	2 896	–	–	39	427	9 111	5 221
Solid waste management	2 991	2 820	1 955	1 629	5 711	1 046	2 457	3 882	2 841
Parks and recreation	1 962	6 970	1 370	13 242	6 741	1 314	3 733	7 067	3 048
Housing and community development	1 538	9 058	1 040	2 753	2 395	935	1 154	2 231	2 451
Government administration:									
Financial administration	1 568	4 955	2 480	449	946	368	1 180	3 108	1 269
Judicial and legal	748	2 314	212	436	1 245	419	239	1 418	1 128
General public buildings	2 051	2 412	602	247	730	991	189	692	1 989
Other	1 459	5 182	859	2 310	1 124	567	823	2 215	922
Interest on general debt	1 442	10 647	4 516	1 361	1 825	804	3 900	9 329	13 572
General expenditure, n.e.c.	3 167	17 357	5 242	7 632	3 670	1 115	4 324	40 611	33 379
Utility and liquor store expenditure	846	8 718	2 001	54 775	31 997	–	14 833	297 566	322 273
Insurance trust expenditure	3 368	18 567	3 965	–	803	–	2 168	4 491	13 725
Debt outstanding	**19 888**	**106 121**	**69 779**	**233 953**	**110 467**	**20 600**	**64 222**	**138 855**	**276 317**
Long-term	19 888	99 990	64 779	231 388	110 467	20 600	64 222	132 855	274 468
Full faith and credit	19 888	99 990	64 779	16 545	3 430	20 600	29 249	131 459	151 760
Utility debt only	1 130	7 715	853	208 343	81 980	–	–	1 396	58 400
Long-term debt issued	–	–	–	41 618	153	20 000	29 509	6 000	15 063
Long-term debt retired	2 594	–	–	2 543	3 218	75	12 510	7 922	13 875
Cash and security holdings	**18 193**	**178 889**	**32 244**	**110 377**	**72 051**	**26 271**	**119 703**	**202 013**	**332 803**
Exhibit – City contribution to own retirement systems	3 408	11 494	3 874	–	391	–	2 126	6 462	14 542

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.		Texas						
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi
	254	255	256	257	258	259	260	261	262
Population, 1988	645 190	481 380	109 110	166 010	257 460	464 690	114 210	104 510	260 930
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31
Revenue	**1 629 319**	**1 508 916**	**62 339**	**94 829**	**189 637**	**1 033 815**	**76 010**	**77 213**	**186 074**
General revenue	725 291	902 438	49 067	79 743	159 376	530 868	65 887	34 200	136 007
Intergovernmental revenue	447 340	179 446	4 556	7 567	7 685	72 821	1 982	3 165	11 147
From Federal Government	18 722	13 876	3 136	6 319	6 036	11 858	1 181	2 961	4 398
From State governments	240 921	159 613	1 141	500	1 649	60 642	707	167	2 839
From local governments	187 697	957	279	748	-	321	94	37	3 910
General revenue from own sources	277 951	722 992	44 511	72 176	151 691	458 047	63 905	31 035	124 860
Taxes	149 649	437 877	25 273	35 647	81 668	175 865	37 515	14 723	64 775
Property	110 053	251 080	13 555	16 298	45 392	112 793	18 695	8 883	37 950
General sales	-	133 245	7 465	12 222	19 119	42 925	12 972	4 317	16 325
Selective sales	28 701	24 583	4 018	6 423	15 529	14 976	5 448	1 242	9 777
Income	-	-	-	-	-	-	-	-	-
Other	10 895	28 969	235	704	1 628	5 171	400	281	723
Current charges	78 236	126 442	9 527	16 076	30 432	180 246	12 053	10 845	27 056
Miscellaneous revenue	50 066	158 673	9 711	20 453	39 591	101 936	14 337	5 467	33 029
Utility and liquor store revenue	797 515	574 133	11 461	13 172	30 261	461 623	9 318	43 013	50 067
Insurance trust revenue	106 513	32 345	1 811	1 914	-	41 324	805	-	-
Expenditure	**1 505 754**	**1 477 785**	**62 609**	**94 031**	**184 979**	**1 194 061**	**73 892**	**84 592**	**199 295**
By character and object:									
Intergovernmental	15 782	7 269	2 269	1 010	7 086	18 788	-	-	-
To State governments	75	4	-	-	-	-	-	-	-
To local governments	15 707	7 265	2 269	1 010	7 086	18 788	-	-	-
Current operation	1 286 216	1 120 130	49 045	64 141	98 895	475 369	55 120	58 153	112 752
Capital outlay	109 338	159 975	3 886	15 347	27 444	416 658	6 284	12 901	57 137
Construction	81 051	118 116	2 062	13 666	24 484	350 625	2 979	515	46 060
Assistance and subsidies	-	593	-	-	-	-	-	-	-
Interest on debt	42 820	160 777	6 620	12 700	31 554	264 844	11 494	13 538	29 406
Insurance benefits and repayments	51 598	29 041	789	833	-	18 402	994	-	-
Exhibit—Salaries and wages	549 982	437 942	28 502	42 180	52 490	266 742	29 949	20 664	66 362
General expenditure	659 100	828 609	54 410	80 593	140 057	604 253	61 889	31 021	153 609
Current expenditure	621 548	716 598	50 524	69 000	112 613	407 321	57 851	29 670	107 169
Intergovernmental expenditure	15 782	7 269	2 269	1 010	7 086	18 788	-	-	-
Capital outlay	37 552	112 011	3 886	11 593	27 444	196 932	4 038	1 351	46 440
General expenditure by function:									
Education services:									
Education	342 335	286 194	-	-	-	671	-	-	-
Elementary and secondary education	342 335	286 194	-	-	-	671	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	10 087	7 109	1 388	2 115	2 051	8 012	1 111	207	2 961
Social services and income maintenance:									
Public welfare	-	9 746	-	-	-	1 436	-	165	-
Hospitals	8 756	51 796	-	-	-	90 883	-	-	-
Health	5 889	18 122	2 072	1 585	1 095	24 803	2 373	1 002	4 709
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	13 251	35 049	5 859	9 037	20 980	71 822	8 161	1 992	11 522
Capital outlay	4 310	17 800	671	4 800	14 125	56 011	770	84	3 886
Air transportation	1 010	-	550	3 492	656	12 620	-	1 332	2 973
Parking facilities	67	349	-	-	-	-	-	855	319
Other	269	-	-	-	-	-	-	-	-
Public safety:									
Police protection	60 994	56 283	7 306	10 730	25 608	48 016	10 951	5 967	18 864
Fire protection	51 616	32 783	5 140	8 995	14 406	32 339	8 703	3 059	10 476
Correction	-	23 108	-	-	-	-	-	195	405
Protective inspection and regulation	827	4 035	350	934	3 490	8 649	-	378	991
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Sewerage	31 427	59 248	4 575	3 135	10 027	91 033	2 251	4 123	41 519
Capital outlay	10 190	32 557	922	-	-	84 402	-	34	34 276
Solid waste management	24 670	16 700	2 871	5 038	1 013	19 767	8 584	1 519	5 728
Parks and recreation	36 333	26 246	3 193	7 445	10 823	29 975	3 617	2 358	11 445
Housing and community development	5 373	6 678	2 277	4 347	9 898	7 003	531	2 313	519
Government administration:									
Financial administration	6 647	7 958	2 592	1 956	4 410	7 451	2 121	1 356	5 206
Judicial and legal	2 140	15 650	525	776	1 611	5 313	749	371	1 672
General public buildings	1 101	3 523	535	1 304	1 444	4 762	1 575	328	324
Other	4 279	5 661	1 497	909	2 106	6 227	1 506	637	3 987
Interest on general debt	23 827	114 764	6 494	12 287	25 715	91 221	9 376	2 151	25 786
General expenditure, n.e.c.	28 202	47 607	7 186	6 508	4 726	42 250	280	713	4 203
Utility and liquor store expenditure	795 056	620 135	7 410	12 605	24 922	571 406	11 009	53 571	45 686
Insurance trust expenditure	51 598	29 041	789	833	-	18 402	994	-	-
Debt outstanding	**749 420**	**2 389 915**	**87 764**	**142 769**	**420 212**	**3 031 797**	**148 245**	**182 570**	**420 578**
Long-term	749 420	2 389 360	87 764	142 769	420 212	2 878 869	148 245	182 570	420 578
Full faith and credit	439 704	571 536	24 640	6 470	212 580	449 208	77 361	1 554	139 321
Utility debt only	269 970	675 061	1 015	5 545	108 580	1 790 439	21 465	129 699	39 620
Long-term debt issued	1 143	144 070	2 750	-	17 130	70 670	4 245	-	47 860
Long-term debt retired	49 200	128 196	9 549	8 234	53 535	75 376	4 596	3 153	43 494
Cash and security holdings	**1 440 013**	**2 025 150**	**105 115**	**242 348**	**209 658**	**1 417 686**	**99 504**	**51 919**	**345 628**
Exhibit—City contribution to own retirement systems	32 162	47 506	396	485	-	14 252	604	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	210	211	212	213	214	215	216
Population, last fiscal year	231 636	510 970	426 810	180 450	96 900	1 696 090	133 000
Date of end of fiscal year	2299780	1126990	1539830	829230	1839890	3676880	1159430
	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**971 445**	**272 798**	**483 907**	**226 388**	**75 379**	**1 618 645**	**99 785**
Revenue	**555 982**	**38 111**	**294 881**	**41 853**	**347 592**	**365 857**	**98 508**
General revenue	773 028	216 692	367 248	84 606	63 757	1 273 803	84 261
General revenue, total revenue	536 879	36 996	282 809	37 828	338 989	305 048	78 699
Intergovernmental, Federal Government	349 886	14 660	182 656	15 839	105 299	87 208	28 694
From Federal Government	22 883	3 399	30 898	1 804	2 946	8 998	3 882
From State governments	229 908	3 285	196 885	3 893	102 143	83 968	10 890
From local governments	84 486	316	43 592	8 008	704	38 307	14 145
General revenue from own sources	742 349	195 898	314 458	77 178	62 477	1 168 638	82 173
General revenue from own sources	486 885	98 596	195 385	88 998	239 290	840 816	69 988
Taxes	228 998	88 288	158 807	29 898	196 899	389 998	29 988
Property	193 498	26 087	84 880	19 824	126 483	180 298	25 829
Sales	72 956	10 329	19 720	3 099	4 827	94 706	9 831
Income	-	-	-	-	-	-	-
Other	13 245	3 419	4 489	830	680	15 127	1 812
Current charges	178 671	50 385	57 832	24 533	11 730	339 846	15 355
Miscellaneous revenue	95 273	51 003	79 245	10 347	20 453	188 774	7 798
Utility and liquor store revenue	112 513	30 715	53 027	141 862	11 822	203 813	15 524
Insurance trust revenue	85 904	25 391	43 632	-	-	141 029	-
Expenditure	**1 057 238**	**246 271**	**444 181**	**215 281**	**79 674**	**1 843 022**	**99 083**
By character and object:							
Intergovernmental	18 041	5 040	1 781	139	6 165	66 578	189
To State governments	5	-	-	-	1 000	-	-
To local governments	18 036	5 040	1 781	139	5 165	66 578	189
Current operation	523 315	144 670	252 745	178 986	38 609	809 284	74 796
Capital outlay	319 639	52 365	101 979	19 847	12 177	445 478	17 711
Construction	271 436	43 885	91 930	17 414	11 268	403 885	12 439
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	121 722	33 608	70 180	16 329	22 723	284 342	6 387
Insurance benefits and repayments	74 521	10 588	17 476	-	-	57 340	-
Exhibit - Salaries and wages	357 955	88 494	131 395	43 525	19 170	474 177	37 334
General expenditure	876 020	199 325	343 887	79 052	59 233	1 405 996	83 459
Current expenditure	583 928	155 480	253 264	70 598	59 552	995 334	67 501
Intergovernmental expenditure	18 041	5 040	1 781	139	6 165	66 578	189
Capital outlay	292 092	43 845	90 803	8 454	9 881	410 662	15 958
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance	14 659	4 044	6 251	4 132	740	18 988	1 868
Public welfare	-	335	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Other	13 081	10 298	7 852	1 006	979	33 334	926
Transportation:	-	-	-	-	-	-	-
Highways	84 136	13 526	52 221	11 217	8 590	123 292	8 587
Capital outlay	55 533	8 156	35 812	5 414	4 060	91 838	5 124
Air transportation	13 197	11 385	10 845	-	1 166	120 795	-
Parking facilities	13 322	84	167	-	-	-	-
Other	2 735	-	-	-	-	-	-
Public safety:							
Police protection	130 286	30 612	47 083	12 709	9 455	180 734	8 974
Fire protection	71 060	18 242	30 180	8 518	6 755	109 515	9 037
Correction	3 637	572	441	-	-	515	285
Protective inspection and regulation	5 287	2 980	3 464	1 051	822	8 000	825
Environment and housing:							
Natural resources	-	8 857	-	-	-	-	-
Sewerage	191 121	25 905	44 099	7 889	5 022	283 820	10 696
Capital outlay	151 123	17 159	23 067	68	1 229	180 312	2 380
Solid waste management	32 291	8 415	12 093	4 726	1 735	35 738	3 009
Parks and recreation	91 542	11 893	24 583	4 447	4 572	48 304	8 853
Housing and community development	13 261	2 667	5 945	3 395	2 050	30 193	-
Government administration:							
Financial administration	13 069	6 758	9 293	1 812	1 871	24 599	2 174
Judicial and legal	10 881	3 037	4 331	1 098	835	13 972	1 018
General public buildings	17 399	1 016	7 670	1 218	345	2 529	2 402
Other	7 798	2 535	3 983	1 583	924	6 082	1 978
Interest on general debt	99 162	29 569	57 458	11 420	20 013	207 150	4 635
General expenditure, n.e.c.	48 098	6 854	18 120	2 819	3 389	178 436	18 212
Utility and liquor store expenditure	108 697	36 358	82 818	138 229	10 441	179 686	15 604
Insurance trust expenditure	74 521	10 588	17 476	-	-	57 340	-
Debt outstanding	**1 525 357**	**436 539**	**982 279**	**239 126**	**249 860**	**3 434 078**	**98 650**
Long-term	1 452 957	436 539	982 279	239 126	249 860	3 434 078	98 650
Full faith and credit	691 395	77 150	454 236	89 054	88 102	1 100 815	71 613
Utility debt only	201 513	56 160	170 170	72 292	32 797	868 590	25 037
Long-term debt issued	318 764	53 450	45 715	25 690	7 725	11 700	21 400
Long-term debt retired	277 405	41 453	42 347	21 450	17 385	140 663	7 032
Cash and security holdings	**1 857 080**	**710 194**	**1 009 887**	**116 470**	**212 152**	**3 494 298**	**96 599**
Exhibit - City contribution to own retirement systems	62 342	11 122	14 685	-	-	49 986	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	270	271	272	273	274	275	276
Population, 1988	124 730	187 090	87 270	93 120	95 880	95 010	118 880
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**54 751**	**102 137**	**65 171**	**59 926**	**65 195**	**49 209**	**55 017**
General revenue	46 964	94 334	60 368	51 812	51 673	37 375	45 640
Intergovernmental revenue	5 964	5 840	3 118	3 067	1 609	3 087	3 571
From Federal Government	4 162	4 640	2 632	2 776	1 404	1 351	3 175
From State governments	1 490	504	486	291	205	218	242
From local governments	312	696	–	–	–	1 498	154
General revenue from own sources	41 000	88 494	57 270	48 745	50 064	34 308	42 069
Taxes	18 558	46 741	20 360	27 501	24 650	18 506	25 058
Property	8 851	27 603	9 161	15 899	13 381	9 057	15 103
General sales	5 732	13 960	7 555	8 012	7 686	6 616	5 852
Selective sales	3 492	4 599	3 344	3 175	3 208	2 664	3 795
Income	–	–	–	–	–	–	–
Other	483	579	300	415	395	169	308
Current charges	17 113	19 550	10 433	10 640	15 233	8 934	13 186
Miscellaneous revenue	5 329	22 203	26 477	10 604	10 181	6 868	3 825
Utility and liquor store revenue	6 727	65 029	4 585	8 114	12 002	10 661	9 377
Insurance trust revenue	1 060	2 824	198	–	1 520	1 173	–
Expenditure	**59 600**	**149 180**	**62 049**	**61 566**	**61 189**	**51 859**	**70 233**
By character and object:							
Intergovernmental	128	1 343	494	–	261	–	–
To State governments	–	–	–	–	–	–	–
To local governments	128	1 343	494	–	261	–	–
Current operation	38 821	104 631	30 513	42 142	43 614	43 588	48 583
Capital outlay	14 819	18 467	7 118	10 011	6 942	1 614	17 088
Construction	12 667	17 749	6 331	7 019	6 235	1 032	16 134
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	5 430	22 837	23 820	9 413	9 568	5 777	4 582
Insurance benefits and repayments	402	2 112	104	–	804	780	–
Exhibit—Salaries and wages	26 566	46 740	14 862	25 480	25 902	24 009	21 380
General expenditure	51 495	87 947	54 221	54 230	51 273	44 001	54 171
Current expenditure	37 043	82 329	50 849	44 869	45 677	42 525	46 248
Intergovernmental expenditure	128	1 343	494	–	261	–	–
Capital outlay	14 452	5 618	3 372	9 361	5 596	1 476	7 923
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	384	1 704	668	934	–	–	1 305
Social services and income maintenance:							
Public welfare	349	–	278	–	113	489	–
Hospitals	–	–	–	–	–	–	–
Health	988	2 144	198	581	1 380	–	860
Other	–	–	–	–	–	–	–
Transportation:							
Highways	11 245	8 967	1 993	5 953	7 036	5 125	5 586
Capital outlay	6 911	3 413	128	3 616	2 889	595	1 395
Air transportation	1 899	3 038	907	726	4 955	–	–
Parking facilities	99	–	–	–	55	–	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	6 988	12 482	6 844	8 243	7 495	8 527	12 089
Fire protection	5 499	9 412	3 564	6 148	5 172	6 371	1 573
Correction	–	–	–	–	–	554	–
Protective inspection and regulation	393	586	184	414	410	493	258
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	3 957	5 146	1 806	2 794	4 681	7 128	10 666
Capital outlay	28	944	145	122	98	184	4 494
Solid waste management	5 133	4 436	1 725	3 346	2 816	2 733	3 469
Parks and recreation	2 064	8 590	2 552	3 600	3 654	2 503	3 304
Housing and community development	2 179	2 353	477	2 449	391	1 268	3 189
Government administration:							
Financial administration	1 549	1 089	1 114	1 275	1 999	528	1 215
Judicial and legal	480	1 170	602	522	1 052	705	1 306
General public buildings	286	535	153	1 406	814	432	1 570
Other	820	2 448	1 023	1 053	1 171	821	828
Interest on general debt	4 747	17 449	23 357	8 633	6 776	4 075	3 392
General expenditure, n.e.c.	2 436	6 120	6 806	8 173	1 323	2 251	3 582
Utility and liquor store expenditure	7 703	59 131	7 724	7 336	9 112	7 078	16 062
Insurance trust expenditure	402	2 112	104	–	804	780	–
Debt outstanding	**62 171**	**299 556**	**331 326**	**123 350**	**110 353**	**71 631**	**87 582**
Long-term	62 171	299 556	331 326	123 350	110 353	71 631	87 582
Full faith and credit	25 320	83 875	18 045	47 489	40 720	8 970	35 540
Utility debt only	6 785	72 967	5 605	9 615	33 635	23 406	30 490
Long-term debt issued	5 000	82 750	3 500	4 950	–	–	11 080
Long-term debt retired	2 938	25 083	13 730	8 343	10 345	4 628	5 886
Cash and security holdings	**60 996**	**295 078**	**337 001**	**98 208**	**112 845**	**88 258**	**18 658**
Exhibit—City contribution to own retirement systems	548	937	210	–	487	406	–

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	277	278	279	280	281	282	283
Population, 1988	118 790	77 080	87 340	941 150	74 740	103 420	97 870
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**96 244**	**65 107**	**40 159**	**1 311 739**	**62 357**	**77 138**	**53 549**
General revenue	80 660	54 337	32 351	496 068	53 904	65 815	43 054
Intergovernmental revenue	1 058	5 515	4 335	63 465	3 770	3 039	5 536
From Federal Government	595	-	4 175	32 822	2 517	2 336	4 832
From State governments	463	123	160	22 645	1 211	662	473
From local governments	-	5 392	-	7 998	42	41	231
General revenue from own sources	79 602	48 822	28 016	432 603	50 134	62 776	37 518
Taxes	54 085	31 229	20 490	186 180	21 787	32 308	24 657
Property	35 502	17 529	12 248	103 885	9 983	15 424	14 486
General sales	11 885	8 836	5 370	57 731	8 175	10 724	6 225
Selective sales	5 191	4 054	2 287	18 748	3 271	5 059	3 347
Income	-	-	-	-	-	-	-
Other	1 507	810	585	5 816	358	1 101	599
Current charges	17 056	12 882	4 882	136 406	9 110	15 378	9 507
Miscellaneous revenue	8 461	4 711	2 644	110 017	19 237	15 090	3 354
Utility and liquor store revenue	15 584	10 770	7 808	801 671	7 546	11 323	9 728
Insurance trust revenue	-	-	-	14 000	907	-	767
Expenditure	**93 922**	**62 801**	**41 572**	**1 517 526**	**58 733**	**78 233**	**52 331**
By character and object:							
Intergovernmental	1 936	-	63	10 153	297	3 379	-
To State governments	-	-	-	4 735	-	-	-
To local governments	1 936	-	63	5 414	297	3 379	-
Current operation	47 818	48 017	29 850	748 961	33 887	50 106	44 655
Capital outlay	30 927	9 494	9 572	477 368	3 941	9 789	3 550
Construction	30 340	7 666	8 602	447 585	3 065	8 364	1 812
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	13 241	5 290	2 087	270 883	18 186	14 959	3 566
Insurance benefits and repayments	-	-	-	10 141	422	-	560
Exhibit – Salaries and wages	28 554	22 196	15 551	303 735	16 228	25 891	21 403
General expenditure	78 672	53 911	32 696	625 996	51 278	64 958	40 613
Current expenditure	53 322	44 778	27 172	453 965	47 415	59 682	37 063
Intergovernmental expenditure	1 936	-	63	10 153	297	3 379	-
Capital outlay	25 350	9 133	5 524	172 031	3 863	5 276	3 550
General expenditure by function:							
Education services:							
Education	-	-	-	5 651	-	46	-
Elementary and secondary education	-	-	-	4 943	-	46	-
Higher education	-	-	-	708	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1 654	980	-	9 739	957	1 025	450
Social services and income maintenance:							
Public welfare	-	-	880	8 882	-	815	-
Hospitals	-	-	-	-	-	-	-
Health	546	588	2 036	18 936	1 259	1 605	1 586
Other	-	-	-	-	-	-	-
Transportation:							
Highways	14 175	7 845	3 979	99 477	5 317	5 601	6 579
Capital outlay	12 387	6 456	1 495	65 643	2 015	2 089	1 824
Air transportation	-	-	2 115	20 255	321	542	187
Parking facilities	-	-	34	2 158	-	-	25
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	8 952	8 474	5 622	82 548	5 634	9 317	7 500
Fire protection	7 976	4 940	3 403	58 187	3 733	6 569	4 844
Correction	-	-	-	1 248	-	-	-
Protective inspection and regulation	1 166	437	252	4 291	220	571	749
Environment and housing:							
Natural resources	-	-	-	23 455	-	-	-
Sewerage	8 198	5 071	2 883	78 304	1 345	9 400	3 678
Capital outlay	4 206	110	1 438	44 867	69	769	1 374
Solid waste management	4 037	3 055	505	21 316	3 007	3 559	4 288
Parks and recreation	7 534	5 398	1 909	36 658	2 041	5 009	3 111
Housing and community development	771	-	566	14 956	1 916	1 942	1 443
Government administration:							
Financial administration	2 779	1 073	760	8 609	1 131	916	1 218
Judicial and legal	537	243	613	5 523	526	537	602
General public buildings	5 377	1 313	918	4 813	189	706	355
Other	1 635	3 215	986	7 814	850	1 055	925
Interest on general debt	10 937	4 011	1 722	82 736	17 445	12 741	1 683
General expenditure, n.e.c.	2 396	7 268	3 513	44 680	5 387	3 002	1 390
Utility and liquor store expenditure	15 250	8 890	8 876	881 389	5 033	13 275	11 158
Insurance trust expenditure	-	-	-	10 141	422	-	560
Debt outstanding	**193 983**	**70 696**	**20 948**	**3 670 655**	**197 517**	**168 481**	**45 065**
Long-term	193 983	70 696	20 638	3 572 655	197 517	168 481	45 065
Full faith and credit	158 637	45 806	10 351	487 196	32 704	53 918	21 630
Utility debt only	35 346	12 040	7 428	2 553 129	17 555	30 127	23 435
Long-term debt issued	30 173	-	4 060	236 876	28 975	10 167	-
Long-term debt retired	10 787	4 027	1 677	89 558	34 379	8 704	1 180
Cash and security holdings	**89 655**	**35 443**	**15 285**	**1 362 300**	**199 753**	**158 453**	**47 568**
Exhibit – City contribution to own retirement systems	-	-	-	16 813	343	-	325

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont—	Virginia			
	Salt Lake City	West Valley	Burlington	Alexandria	Chesapeake	Hampton	Newport News
	284	285	286	287	288	289	290
Population, 1988	152 740	93 030	37 130	108 400	147 800	130 800	180 100
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**202 103**	**17 574**	**73 933**	**276 806**	**242 033**	**190 755**	**306 857**
General revenue	180 744	17 574	31 858	276 019	228 557	190 755	256 237
Intergovernmental revenue	24 155	2 451	4 887	60 414	90 426	74 801	108 463
From Federal Government	20 202	928	3 375	497	2 549	11 062	12 735
From State governments	3 141	1 506	539	52 016	87 848	63 739	94 832
From local governments	812	17	973	7 901	29	-	896
General revenue from own sources	156 589	15 123	26 971	215 605	138 131	115 954	147 774
Taxes	78 133	12 960	12 820	172 518	113 025	85 851	116 704
Property	38 567	2 421	11 878	126 398	77 331	55 178	78 548
General sales	20 088	8 621	-	12 699	8 855	9 991	9 155
Selective sales	15 280	3 276	-	17 953	15 069	11 880	15 155
Income	-	-	-	-	-	-	-
Other	4 198	642	942	15 468	11 770	8 802	13 848
Current charges	59 783	1 099	9 710	20 281	11 904	17 701	14 931
Miscellaneous revenue	18 693	1 064	4 441	22 806	13 202	12 402	16 139
Utility and liquor store revenue	21 359	-	40 580	787	13 476	-	31 907
Insurance trust revenue	-	-	1 495	-	-	-	18 713
Expenditure	**230 539**	**20 720**	**72 618**	**254 480**	**262 232**	**201 576**	**352 798**
By character and object:							
Intergovernmental	-	420	537	5 434	308	2 070	2 125
To State governments	-	76	-	120	-	1 028	-
To local governments	-	344	537	5 314	308	1 042	2 125
Current operation	133 562	18 467	51 346	211 170	209 085	173 983	253 374
Capital outlay	78 535	826	8 819	14 973	39 671	14 536	87 556
Construction	61 782	659	1 946	12 752	31 963	10 239	44 828
Assistance and subsidies	-	-	-	5 005	430	446	1 975
Interest on debt	18 442	1 007	10 380	17 898	12 738	10 541	21 905
Insurance benefits and repayments	-	-	1 536	-	-	-	5 861
Exhibit—Salaries and wages	76 803	8 700	19 413	142 410	107 147	90 349	171 999
General expenditure	206 941	20 720	28 577	252 844	243 959	201 576	306 223
Current expenditure	135 019	19 894	24 775	237 871	212 061	187 040	257 172
Intergovernmental expenditure	-	420	537	5 434	308	2 070	2 125
Capital outlay	71 922	826	3 802	14 973	31 898	14 536	49 051
General expenditure by function:							
Education services:							
Education	-	-	-	73 973	114 331	88 546	134 124
Elementary and secondary education	-	-	-	73 973	114 331	88 546	134 124
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	5 413	-	739	2 999	2 901	1 252	2 154
Social services and income maintenance:							
Public welfare	-	-	-	24 532	7 289	6 961	9 407
Hospitals	-	-	-	500	-	-	-
Health	22	-	500	9 093	6 615	2 596	3 731
Other	-	-	-	-	-	-	-
Transportation:							
Highways	19 287	3 299	1 797	10 756	26 614	4 300	21 273
Capital outlay	5 031	526	1 026	-	9 374	10	138
Air transportation	46 597	-	2 375	-	-	-	-
Parking facilities	-	-	857	-	-	-	164
Other	-	-	537	4 436	281	-	774
Public safety:							
Police protection	20 306	4 742	3 534	15 187	13 552	8 830	14 304
Fire protection	16 739	1 968	2 778	14 677	12 118	8 219	14 148
Correction	-	-	-	5 658	7 061	2 421	8 188
Protective inspection and regulation	275	-	-	1 185	1 043	765	3 854
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	14 222	-	3 923	15 040	1 926	2 509	9 138
Capital outlay	8 317	-	1 790	2 473	-	921	5 331
Solid waste management	2 944	859	866	2 853	7 148	3 622	5 763
Parks and recreation	9 267	229	1 397	7 880	4 019	12 238	10 388
Housing and community development	20 103	296	2 973	4 966	627	14 871	24 426
Government administration:							
Financial administration	4 006	1 175	709	2 955	6 105	3 281	5 483
Judicial and legal	1 106	664	253	12 700	6 825	1 921	11 892
General public buildings	14 754	111	260	3 400	9 264	2 007	3 862
Other	5 337	749	952	4 986	3 692	1 888	2 152
Interest on general debt	16 955	1 007	1 809	17 898	9 745	10 541	17 004
General expenditure, n.e.c.	9 608	5 621	2 318	17 188	2 803	24 808	4 200
Utility and liquor store expenditure	23 598	-	42 506	1 636	18 273	-	40 712
Insurance trust expenditure	-	-	1 536	-	-	-	5 861
Debt outstanding	**293 382**	**25 006**	**155 575**	**235 560**	**188 022**	**181 228**	**350 294**
Long-term	293 382	25 006	153 075	235 560	188 022	164 326	305 103
Full faith and credit	87 895	25 006	46 735	92 855	115 858	64 704	210 478
Utility debt only	22 770	-	135 999	-	42 095	-	73 620
Long-term debt issued	60 924	7 446	-	11 340	29 531	15 949	47 285
Long-term debt retired	12 426	2 575	4 031	12 900	20 617	5 765	12 182
Cash and security holdings	**172 173**	**17 269**	**86 472**	**220 289**	**162 809**	**158 980**	**251 777**
Exhibit—City contribution to own retirement systems	-	-	1 188	-	-	-	9 562

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	291	292	293	294	295	296	297
Population, 1988	286 500	107 500	213 300	97 700	385 300	84 710	502 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	**538 233**	**192 643**	**631 911**	**184 982**	**642 309**	**91 355**	**929 803**
General revenue	489 338	175 092	500 887	167 135	609 376	83 119	565 996
Intergovernmental revenue	201 394	83 014	168 161	72 241	236 272	10 134	85 360
From Federal Government	60 017	9 714	37 897	11 834	84 573	229	22 943
From State governments	140 035	72 108	128 821	60 407	149 447	6 652	58 639
From local governments	1 342	1 192	1 443	-	2 252	3 253	3 778
General revenue from own sources	287 944	92 078	332 726	94 894	373 104	72 985	480 636
Taxes	189 601	67 766	234 785	77 504	281 928	51 127	292 018
Property	107 188	41 987	148 790	42 668	180 313	12 415	100 453
General sales	20 140	5 400	19 934	11 960	28 615	18 656	61 762
Selective sales	44 221	14 331	36 190	13 116	47 387	9 356	64 696
Income	-	-	-	-	-	-	-
Other	18 052	6 048	29 871	9 760	25 613	10 700	65 107
Current charges	59 053	17 545	75 386	12 024	38 009	13 374	128 961
Miscellaneous revenue	39 290	6 767	22 555	5 366	53 167	8 484	59 657
Utility and liquor store revenue	26 847	10 401	118 892	4 809	32 933	8 236	306 977
Insurance trust revenue	20 048	7 150	12 032	13 038	-	-	56 830
Expenditure	**538 571**	**197 066**	**647 932**	**173 910**	**610 722**	**74 433**	**974 435**
By character and object:							
Intergovernmental	793	1 077	2 675	405	1 209	1 610	53 004
To State governments	-	-	-	-	-	-	300
To local governments	793	1 077	2 675	405	1 209	1 610	52 704
Current operation	416 777	165 065	490 666	140 151	443 545	60 366	678 526
Capital outlay	66 128	16 725	93 993	21 748	132 412	7 609	139 054
Construction	49 824	9 671	76 927	15 904	102 985	7 609	108 812
Assistance and subsidies	3 732	3 246	7 701	1 152	678	-	-
Interest on debt	37 572	8 582	41 734	5 955	32 878	4 848	53 471
Insurance benefits and repayments	13 569	2 371	11 163	4 499	-	-	50 380
Exhibit—Salaries and wages	227 012	91 952	302 647	86 103	277 973	35 972	316 273
General expenditure	494 502	186 961	497 624	159 380	580 895	63 353	590 726
Current expenditure	437 995	173 749	432 985	142 498	456 897	59 213	510 093
Intergovernmental expenditure	793	1 077	2 675	405	1 209	1 610	53 004
Capital outlay	56 507	13 212	64 639	16 882	123 998	4 140	80 633
General expenditure by function:							
Education services:							
Education	176 895	75 498	158 302	65 135	292 867	-	-
Elementary and secondary education	176 895	75 498	158 302	65 135	292 862	-	-
Higher education	-	-	-	-	5	-	-
Other	-	-	-	-	-	-	-
Libraries	4 288	1 311	3 298	1 714	8 236	1 332	17 213
Social services and income maintenance:							
Public welfare	24 991	14 175	34 229	9 941	11 868	13	-
Hospitals	10 271	-	-	-	-	-	-
Health	13 690	7 605	12 127	1 078	13 711	789	7 093
Other	-	-	-	-	-	-	-
Transportation:							
Highways	23 560	8 291	22 292	7 413	43 274	5 421	14 273
Capital outlay	8 649	2 267	4 076	2 727	23 931	68	130
Air transportation	15 306	-	-	-	-	-	-
Parking facilities	3 894	574	847	119	32	-	623
Other	-	574	402	-	780	-	-
Public safety:							
Police protection	27 448	10 800	35 270	8 886	35 853	8 553	71 807
Fire protection	17 057	7 615	26 963	8 479	19 148	4 763	44 850
Correction	8 598	4 597	7 521	6 061	7 283	525	6 770
Protective inspection and regulation	4 229	2 329	2 014	906	3 006	-	10 211
Environment and housing:							
Natural resources	-	-	-	-	-	303	-
Sewerage	5 547	3 765	48 086	8 908	18 080	10 017	53 684
Capital outlay	2 203	1 748	28 854	4 235	8 839	-	215
Solid waste management	10 240	4 603	10 804	3 438	15 551	151	40 482
Parks and recreation	19 432	6 415	19 703	4 099	22 952	8 320	67 805
Housing and community development	46 263	10 630	47 205	9 502	1 496	2 084	31 352
Government administration:							
Financial administration	7 681	3 870	9 010	4 762	10 348	3 837	17 191
Judicial and legal	5 261	2 567	8 790	2 079	6 276	1 275	14 506
General public buildings	8 968	3 793	6 953	3 933	19 075	-	34 973
Other	11 209	3 134	5 792	1 889	5 706	3 392	16 861
Interest on general debt	33 548	8 582	32 619	5 937	26 563	3 233	21 767
General expenditure, n.e.c.	16 326	6 233	5 397	5 101	18 792	9 345	119 265
Utility and liquor store expenditure	30 500	7 734	139 145	10 031	29 827	11 080	333 329
Insurance trust expenditure	13 569	2 371	11 163	4 499	-	-	50 380
Debt outstanding	**530 166**	**123 009**	**592 379**	**93 634**	**447 834**	**78 480**	**896 800**
Long-term	530 166	123 009	592 379	93 634	447 834	68 941	896 800
Full faith and credit	240 679	95 984	342 137	59 539	337 825	38 895	290 825
Utility debt only	70 620	-	123 255	400	97 478	21 529	558 235
Long-term debt issued	98 860	27 025	67 422	13 000	32 750	6 587	113 653
Long-term debt retired	53 655	25 407	40 273	5 620	29 767	5 985	74 218
Cash and security holdings	**650 489**	**128 141**	**408 054**	**141 885**	**380 629**	**88 265**	**849 653**
Exhibit—City contribution to own retirement systems	8 569	2 529	10 406	4 405	-	-	31 341

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	298	299	300	301	302	303	304	305	306
Population, 1988	170 900	163 960	56 300	95 640	76 170	178 180	599 380	82 510	54 010
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	**137 456**	**381 938**	**30 198**	**85 242**	**54 436**	**143 271**	**707 684**	**68 270**	**65 331**
General revenue	116 063	182 882	30 198	78 938	49 409	130 281	539 456	61 938	58 943
Intergovernmental revenue	25 377	38 861	2 695	29 930	23 090	45 529	270 652	30 926	42 627
From Federal Government	7 218	18 564	2 358	2 137	1 913	3 078	41 413	3 447	5 234
From State governments	17 568	16 998	339	26 586	20 634	40 882	228 769	25 764	31 842
From local governments	591	3 299	-	1 207	543	1 571	470	1 715	5 551
General revenue from own sources	90 686	144 021	27 503	49 008	26 319	84 752	268 804	31 012	14 316
Taxes	47 037	79 980	12 042	19 697	13 704	50 965	145 229	18 687	3 134
Property	17 844	21 831	2 047	18 611	12 923	45 076	134 306	18 198	1 549
General sales	12 935	19 973	-	1	-	2	-	-	-
Selective sales	12 359	24 579	1 526	493	112	2 506	3 704	65	1 038
Income	-	-	-	-	-	-	-	-	-
Other	3 899	13 597	8 469	592	669	3 381	7 219	424	547
Current charges	26 220	46 657	9 511	16 087	5 965	18 457	63 320	6 660	5 778
Miscellaneous revenue	17 429	17 384	5 950	13 224	6 650	15 330	60 255	5 665	5 406
Utility and liquor store revenue	14 149	177 911	-	6 304	5 027	12 990	39 145	6 332	7 315
Insurance trust revenue	7 244	21 145	-	-	-	-	129 083	-	1 073
Expenditure	**142 003**	**378 188**	**31 296**	**88 977**	**58 798**	**154 227**	**604 844**	**67 722**	**53 731**
By character and object:									
Intergovernmental	3 404	1 152	112	-	32	6 064	26 865	-	731
To State governments	-	-	-	-	32	-	-	-	-
To local governments	3 404	1 152	112	-	-	6 064	26 865	-	731
Current operation	94 183	269 572	21 069	62 099	43 125	121 293	413 394	62 210	27 192
Capital outlay	33 487	66 737	4 121	15 951	11 917	18 070	77 715	2 970	19 832
Construction	33 487	66 563	2 800	14 858	8 977	14 823	64 914	2 970	18 115
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	4 357	27 994	5 994	10 927	3 724	8 800	30 206	2 542	5 560
Insurance benefits and repayments	6 572	12 733	-	-	-	-	56 664	-	416
Exhibit—Salaries and wages	56 252	94 928	10 013	28 392	20 326	64 800	253 129	29 692	12 919
General expenditure	122 247	187 318	31 296	81 195	51 539	127 367	515 972	59 489	36 199
Current expenditure	90 204	134 685	27 175	65 332	41 779	109 764	445 352	56 519	27 787
Intergovernmental expenditure	3 404	1 152	112	-	32	6 064	26 865	-	731
Capital outlay	32 043	52 633	4 121	15 863	9 760	17 603	70 620	2 970	8 412
General expenditure by function:									
Education services:									
Education	-	164	-	-	-	-	-	-	-
Elementary and secondary education	-	164	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	3 955	13 372	-	-	2 227	4 987	17 896	2 151	-
Social services and income maintenance:									
Public welfare	-	971	-	-	-	4	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	2 392	5 066	67	1 276	2 514	5 031	12 578	1 241	1 273
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	5 315	18 487	1 630	15 337	6 850	15 330	46 247	9 585	3 410
Capital outlay	33	5 036	222	7 121	4 635	7 409	21 106	2 970	2 205
Air transportation	3	2 003	35	-	2 245	-	-	-	-
Parking facilities	185	1 643	769	1 569	4	3 255	3 507	969	111
Other	-	-	-	-	135	-	2 646	-	-
Public safety:									
Police protection	15 747	17 753	3 464	11 626	9 309	21 342	107 132	13 771	4 096
Fire protection	12 892	17 055	3 645	11 369	5 887	16 938	55 178	9 713	3 228
Correction	1 411	1 727	-	-	30	-	-	185	420
Protective inspection and regulation	1 127	340	194	701	306	1 546	16 621	442	197
Environment and housing:									
Natural resources	241	130	667	1 202	1 453	8 866	9 912	332	-
Sewerage	26 125	45 164	4 566	11 157	7 161	8 377	48 606	4 985	5 989
Capital outlay	18 543	26 295	95	1 544	1 986	-	13 389	-	4 617
Solid waste management	11 306	14 711	2 254	2 229	1 801	6 812	39 378	2 358	1 883
Parks and recreation	19 101	7 148	1 174	4 752	3 125	11 034	11 728	5 863	1 909
Housing and community development	2 803	3 171	2 800	969	1 193	5 199	31 660	1 119	2 879
Government administration:									
Financial administration	2 266	6 781	1 229	1 352	714	3 116	18 014	1 476	465
Judicial and legal	3 311	2 924	197	522	385	1 029	6 158	488	328
General public buildings	-	-	313	-	368	549	11 246	662	451
Other	2 856	4 210	644	1 127	987	4 184	9 965	761	935
Interest on general debt	2 751	11 298	5 994	10 622	3 692	7 867	30 206	2 381	2 705
General expenditure, n.e.c.	8 460	13 200	1 654	5 383	1 153	1 901	37 204	1 007	5 920
Utility and liquor store expenditure	13 184	178 137	-	7 782	7 259	26 880	32 208	8 233	17 116
Insurance trust expenditure	6 572	12 733	-	-	-	-	56 664	-	416
Debt outstanding	**86 353**	**357 663**	**82 835**	**149 069**	**44 018**	**105 834**	**491 923**	**39 544**	**86 795**
Long-term	82 385	357 663	82 010	149 069	44 018	105 834	491 195	39 544	84 152
Full faith and credit	41 615	56 490	7 680	80 896	30 358	85 127	262 485	36 419	48 913
Utility debt only	18 290	223 305	-	5 230	-	14 520	-	3 125	47 188
Long-term debt issued	19 600	97 939	-	11 980	6 875	9 045	41 385	10 775	6 996
Long-term debt retired	3 679	95 772	1 875	9 442	4 605	5 125	75 299	8 224	4 906
Cash and security holdings	**141 111**	**377 988**	**58 765**	**131 180**	**47 893**	**114 729**	**1 777 720**	**54 803**	**64 278**
Exhibit—City contribution to own retirement systems	1 558	7 684	-	-	-	-	20 387	-	585

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Anchorage	Chandler	Glendale	Mesa
	1	2	3	4	5	6	7	8
Population, 1988	277 280	159 450	208 820	193 510	218 500	81 080	140 170	280 360
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30
Revenue	**929.53**	**2 724.16**	**714.59**	**597.77**	**3 427.52**	**889.33**	**811.19**	**817.92**
General revenue	809.70	1 456.04	662.00	436.97	2 985.71	770.37	721.45	587.69
Intergovernmental revenue	134.06	106.33	26.16	45.19	1 371.17	269.51	241.90	187.00
From Federal Government	49.56	43.68	.22	19.39	58.63	108.46	63.87	15.39
From State governments	34.70	21.86	18.99	19.63	1 312.54	161.05	173.93	171.41
From local governments	49.80	40.80	6.95	6.17	-	-	4.10	.20
General revenue from own sources	675.64	1 349.70	635.84	391.79	1 614.54	500.86	479.55	400.69
Taxes	486.69	466.86	414.36	309.99	781.85	199.47	197.35	155.64
Property	87.91	94.09	26.85	48.66	738.16	74.70	82.46	15.44
General sales	162.44	280.61	255.50	140.39	-	98.10	96.15	127.79
Selective sales	-	38.01	48.92	47.28	17.89	5.32	5.94	2.04
Income	118.50	-	-	-	-	-	-	-
Other	117.84	54.15	83.09	73.67	25.80	21.35	12.80	10.37
Current charges	65.20	788.55	93.84	45.54	651.36	181.73	117.14	132.12
Miscellaneous revenue	123.74	94.29	127.65	36.25	181.32	119.66	165.06	112.93
Utility and liquor store revenue	-	1 268.12	52.59	104.14	380.84	118.96	89.74	230.22
Insurance trust revenue	119.83	-	-	56.66	61.07	-	-	-
Expenditure	**909.19**	**2 740.85**	**686.28**	**638.75**	**3 448.13**	**1 018.98**	**922.88**	**947.57**
By character and object:								
Intergovernmental	33.40	45.77	8.52	16.27	11.25	-	22.58	10.91
To State governments	-	-	-	-	11.25	-	-	-
To local governments	33.40	45.77	8.52	16.27	-	-	22.58	10.91
Current operation	592.83	2 126.36	396.73	437.19	2 626.00	490.05	541.08	545.56
Capital outlay	83.56	447.23	100.97	131.84	414.94	376.33	174.42	240.67
Construction	45.04	348.03	73.43	35.39	359.39	47.05	126.80	38.65
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	145.74	121.49	150.06	26.07	372.63	152.60	184.80	150.44
Insurance benefits and repayments	53.67	-	-	27.37	23.30	-	-	-
Exhibit—Salaries and wages	361.61	474.91	217.67	215.68	1 414.07	206.38	248.51	305.11
General expenditure	855.53	1 507.97	591.04	426.64	2 936.77	740.71	796.98	675.42
Current expenditure	771.97	1 154.65	490.07	400.11	2 529.26	545.66	634.47	479.19
Intergovernmental expenditure	33.40	45.77	8.52	16.27	11.25	-	22.58	10.91
Capital outlay	83.56	353.32	100.97	26.53	407.51	195.05	162.52	196.23
General expenditure by function:								
Education services:								
Education	6.46	39.50	-	3.27	1 151.31	-	-	-
Elementary and secondary education	6.46	39.50	-	3.27	1 151.31	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	30.34	11.60	14.18	7.97	36.40	12.03	21.16	19.84
Social services and income maintenance:								
Public welfare	-	.09	-	.16	-	-	.62	.67
Hospitals	-	600.70	-	3.20	-	-	-	-
Health	8.53	16.29	4.30	4.22	126.82	-	-	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	87.61	131.56	51.73	85.20	246.51	71.03	134.19	85.52
Capital outlay	26.77	79.12	33.65	1.98	153.67	37.20	84.79	47.86
Air transportation	48.16	-	-	-	3.10	73.42	4.98	8.03
Parking facilities	24.78	7.48	26.40	.49	12.40	-	-	3.23
Other	5.48	4.07	5.56	-	17.13	-	-	-
Public safety:								
Police protection	98.94	66.80	82.93	83.83	170.88	78.76	98.21	131.35
Fire protection	78.95	54.43	63.35	55.09	107.65	35.14	39.08	58.16
Correction	8.86	6.38	5.19	-	11.25	-	-	.72
Protective inspection and regulation	7.75	4.51	3.97	4.60	7.32	9.16	3.50	7.50
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	45.21	170.54	4.30	2.89	91.10	89.42	73.26	105.85
Capital outlay	15.41	122.43	.14	-	-	20.35	11.81	80.34
Solid waste management	29.60	47.49	26.53	35.33	48.18	49.14	42.20	42.36
Parks and recreation	64.45	65.73	78.39	61.10	162.05	30.99	40.14	57.60
Housing and community development	57.19	15.11	-	12.49	-	33.25	30.08	13.09
Government administration:								
Financial administration	22.64	18.48	18.05	10.61	26.10	33.99	32.59	9.13
Judicial and legal	25.58	8.33	4.22	9.44	1.62	11.31	2.85	11.80
General public buildings	18.74	24.42	20.57	-	-	15.12	.06	6.78
Other	14.40	7.86	13.08	5.43	51.30	17.14	31.40	28.35
Interest on general debt	145.74	103.93	130.00	18.53	257.41	112.10	130.53	69.79
General expenditure, n.e.c.	26.14	102.63	42.32	42.79	408.26	68.71	112.12	15.63
Utility and liquor store expenditure	-	1 232.88	85.24	184.73	488.05	278.27	125.90	272.16
Insurance trust expenditure	53.67	-	-	27.37	23.30	-	-	-
Debt outstanding	**2 166.46**	**2 478.50**	**2 871.20**	**474.29**	**4 817.28**	**2 566.61**	**2 278.90**	**1 497.36**
Long-term	2 166.46	2 474.70	2 871.20	474.29	4 817.28	2 566.61	2 278.90	1 497.36
Full faith and credit	2 141.12	2 173.94	582.73	459.93	2 368.35	1 995.41	631.95	648.01
Utility debt only	-	295.45	572.02	214.41	1 420.36	1 037.74	614.04	866.34
Long-term debt issued	83.02	1 115.15	18.68	27.45	171.62	232.76	334.26	95.77
Long-term debt retired	29.68	342.79	42.25	26.69	270.96	171.48	378.64	223.94
Cash and security holdings	**2 363.12**	**1 882.01**	**2 078.04**	**594.35**	**2 737.30**	**1 113.79**	**1 355.20**	**953.56**
Exhibit—City contribution to own retirement systems	26.83	-	-	16.13	27.91	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California		
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Anaheim	Bakersfield
	9	10	11	12	13	14	15	16
Population, 1988	923 750	121 740	140 440	385 720	180 090	75 080	244 670	157 650
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	**1 147.47**	**1 190.81**	**822.98**	**1 111.89**	**676.26**	**1 104.41**	**1 866.67**	**623.15**
General revenue	1 002.09	980.44	708.89	899.61	555.23	567.06	944.11	581.42
Intergovernmental revenue	345.40	181.72	214.35	312.00	146.57	99.96	140.18	97.93
From Federal Government	105.37	3.59	26.39	79.81	.58	26.88	68.48	9.31
From State governments	209.32	178.13	187.64	217.01	56.00	71.08	67.64	88.54
From local governments	30.72	-	.32	15.18	89.98	2.00	4.06	.09
General revenue from own sources	656.68	798.73	494.55	587.60	408.67	467.10	803.92	483.49
Taxes	323.89	387.81	263.14	326.51	166.94	328.16	414.94	303.27
Property	115.03	91.08	87.53	62.19	59.84	150.01	146.02	107.81
General sales	131.75	212.06	152.04	217.86	-	55.23	138.33	149.84
Selective sales	58.29	43.21	12.60	31.53	79.43	63.81	100.04	24.49
Income	-	-	-	-	-	-	-	-
Other	18.83	41.47	10.97	14.93	27.67	59.10	30.55	21.12
Current charges	177.59	119.20	91.06	101.17	133.43	72.24	254.48	107.18
Miscellaneous revenue	155.20	291.71	140.34	159.92	108.30	66.70	134.50	73.04
Utility and liquor store revenue	103.31	210.37	114.08	170.07	100.80	486.69	922.56	41.73
Insurance trust revenue	42.07	-	-	42.21	20.23	50.65	-	-
Expenditure	**1 211.73**	**1 208.17**	**903.77**	**1 181.09**	**767.65**	**1 098.35**	**1 758.98**	**600.18**
By character and object:								
Intergovernmental	3.10	34.92	-	-	-	49.67	-	-
To State governments	1.02	-	-	-	-	-	-	-
To local governments	2.08	34.92	-	-	-	49.67	-	-
Current operation	603.72	697.26	522.18	668.42	474.90	890.10	1 502.26	455.12
Capital outlay	423.21	203.10	274.69	313.17	211.24	43.45	125.65	102.18
Construction	257.59	165.81	258.84	216.47	188.91	-	30.44	13.26
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	161.75	272.88	106.91	184.82	66.95	62.73	131.04	42.89
Insurance benefits and repayments	19.95	-	-	14.68	14.55	52.40	-	-
Exhibit—Salaries and wages	350.66	349.75	286.93	355.99	310.28	284.42	341.67	222.06
General expenditure	1 050.72	1 043.24	800.29	895.46	639.25	603.28	867.49	553.24
Current expenditure	671.27	870.13	525.61	710.72	460.56	596.51	801.04	464.31
Intergovernmental expenditure	3.10	34.92	-	-	-	49.67	-	-
Capital outlay	379.45	173.11	274.69	184.74	178.69	6.77	66.45	88.93
General expenditure by function:								
Education services:								
Education	3.74	-	-	-	-	-	-	-
Elementary and secondary education	3.74	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	19.30	29.01	91.73	36.42	15.20	15.57	21.07	-
Social services and income maintenance:								
Public welfare	.67	-	-	4.03	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	1.33	-	-	-	2.40	4.12	5.84	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	139.04	161.98	149.86	121.28	49.88	46.52	38.12	103.32
Capital outlay	114.43	100.18	92.25	81.97	22.52	-	36	53.44
Air transportation	119.58	7.99	-	42.45	78.54	-	-	4.06
Parking facilities	6.01	.02	-	-	7.71	56	-	.80
Other	-	-	-	-	5.77	-	-	-
Public safety:								
Police protection	145.13	117.73	122.35	134.54	67.12	120.79	146.72	127.83
Fire protection	80.84	39.32	53.77	65.21	61.95	78.32	75.63	74.83
Correction	1.95	1.19	-	.55	4.48	-	-	-
Protective inspection and regulation	5.89	26.84	19.89	8.34	5.71	70.46	67.58	14.98
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	79.83	40.13	39.74	6.41	106.31	69.25	2.13	23.86
Capital outlay	51.58	14.27	22.80	4.74	67.04	-	-	3.11
Solid waste management	35.66	37.59	30.05	38.13	19.65	2.82	62.40	42.40
Parks and recreation	83.30	80.71	75.55	103.91	31.05	53.85	159.94	28.97
Housing and community development	52.07	3.89	67.69	51.32	16.01	58.39	171.57	35.94
Government administration:								
Financial administration	16.73	46.47	39.08	26.57	8.95	18.39	34.74	25.70
Judicial and legal	26.16	15.16	13.59	24.69	8.72	-	-	-
General public buildings	6.98	29.20	12.85	17.56	11.05	-	-	-
Other	17.81	62.99	13.29	21.97	14.96	11.80	25.83	17.79
Interest on general debt	148.66	241.46	63.48	155.06	65.08	52.44	50.93	38.58
General expenditure, n.e.c.	60.04	101.54	7.38	37.01	58.72	-	4.99	14.19
Utility and liquor store expenditure	141.06	164.93	103.48	270.96	113.84	442.67	891.49	46.94
Insurance trust expenditure	19.95	-	-	14.68	14.55	52.40	-	-
Debt outstanding	**2 126.53**	**3 641.45**	**1 420.32**	**2 067.21**	**1 699.04**	**1 177.08**	**2 367.47**	**527.04**
Long-term	2 116.79	3 570.29	1 330.11	2 067.21	1 699.04	1 177.08	2 367.47	527.04
Full faith and credit	685.71	1 646.44	985.87	313.96	199.87	30.70	39.97	171.55
Utility debt only	236.03	102.64	518.56	400.11	40.06	133.06	1 026.14	80.41
Long-term debt issued	523.84	152.48	658.57	205.29	685.35	20.06	378.06	4.71
Long-term debt retired	325.46	177.09	184.47	183.10	94.08	27.70	39.01	28.79
Cash and security holdings	**1 654.54**	**2 534.01**	**1 152.47**	**1 807.57**	**1 894.82**	**1 220.88**	**2 209.07**	**712.56**
Exhibit—City contribution to own retirement systems	16.19	-	-	15.50	15.74	51.66	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa
	17	18	19	20	21	22	23
Population, 1988	103 660	91 960	89 380	126 240	95 060	108 040	90 710
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 108.37**	**2 224.20**	**584.87**	**514.56**	**840.74**	**762.12**	**785.45**
General revenue	1 104.80	1 241.78	583.31	514.26	601.35	703.69	725.37
Intergovernmental revenue	189.01	190.04	104.33	88.03	153.68	61.39	86.42
From Federal Government	62.78	66.20	7.60	7.00	25.38	1.48	17.46
From State governments	112.68	122.15	94.80	79.81	92.30	59.91	59.56
From local governments	13.55	1.69	1.94	1.22	36.00	-	9.39
General revenue from own sources	915.79	1 051.74	478.98	426.23	447.66	642.30	638.95
Taxes	519.54	556.09	316.36	250.77	242.20	356.10	484.80
Property	222.16	234.70	94.57	89.78	137.12	153.30	131.23
General sales	90.52	151.25	161.20	83.33	44.62	138.80	282.02
Selective sales	78.28	128.66	23.51	41.60	47.84	21.56	33.06
Income	-	-	-	-	-	-	-
Other	128.58	41.47	37.08	36.06	12.61	42.45	38.49
Current charges	296.58	196.09	21.45	70.37	75.98	178.75	56.31
Miscellaneous revenue	99.68	299.57	141.17	105.09	129.48	107.45	97.84
Utility and liquor store revenue	.08	982.42	1.57	.30	39.40	.47	-
Insurance trust revenue	1.49	-	-	-	-	57.95	60.08
Expenditure	**1 002.11**	**2 265.76**	**524.89**	**473.34**	**852.76**	**582.52**	**818.96**
By character and object:							
Intergovernmental	-	-	-	13.97	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	13.97	-	-	-
Current operation	834.48	1 804.89	353.94	335.05	625.27	443.15	538.66
Capital outlay	103.05	355.64	90.40	38.70	140.68	83.33	241.37
Construction	1.44	17.79	49.52	11.56	90.97	31.71	-
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	39.34	105.24	80.55	85.61	86.81	49.09	26.41
Insurance benefits and repayments	25.25	-	-	-	-	6.94	12.51
Exhibit—Salaries and wages	517.44	496.07	122.09	187.44	286.80	169.00	260.21
General expenditure	975.16	1 130.61	512.74	471.53	785.38	572.95	806.45
Current expenditure	872.15	955.82	422.34	432.83	663.93	490.77	585.08
Intergovernmental expenditure	-	-	-	13.97	-	-	-
Capital outlay	103.01	174.79	90.40	38.70	121.45	82.18	241.37
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance:	53.19	28.96	-	20.04	-	-	-
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	62.65	28.33	1.00	3.60	10.14	4.30	12.37
Other	-	-	-	-	-	-	-
Transportation:	56.89	102.34	90.75	56.84	65.83	57.94	211.69
Highways	16.21	23.25	37.10	.63	11.15	25.35	166.83
Capital outlay	-	-	-	-	-	-	-
Air transportation	27.64	-	-	1.28	-	-	-
Parking facilities	19.57	-	-	-	-	-	-
Other							
Public safety:	157.53	184.44	82.08	97.06	164.92	130.70	178.48
Police protection	88.04	113.59	-	39.89	70.68	-	92.01
Fire protection	-	-	-	-	-	-	-
Correction	79.89	64.94	13.34	20.75	3.82	38.76	32.81
Protective inspection and regulation							
Environment and housing:	-	-	-	-	-	-	-
Natural resources	75.30	67.51	-	22.47	4.65	69.14	5.12
Sewerage	31.47	23.08	-	.46	1.09	.31	.02
Capital outlay	81.83	42.49	-	-	1.49	-	15.41
Solid waste management	34.16	68.09	77.51	36.57	18.67	119.92	75.85
Parks and recreation	18.63	205.07	65.75	45.52	246.70	48.82	81.36
Housing and community development							
Government administration:	43.31	111.24	49.45	33.81	58.44	45.26	15.14
Financial administration	-	-	-	-	-	-	-
Judicial and legal	-	-	-	-	-	-	-
General public buildings	33.72	22.13	20.96	6.65	40.57	6.81	55.39
Other	39.24	86.37	80.55	85.61	85.99	49.09	26.41
Interest on general debt	103.77	5.11	31.36	1.42	13.48	2.19	4.65
General expenditure, n.e.c.							
Utility and liquor store expenditure	1.71	1 135.17	12.15	1.81	67.38	2.62	-
Insurance trust expenditure	25.25	-	-	-	-	6.94	12.51
Debt outstanding	**895.60**	**1 729.65**	**849.40**	**1 093.42**	**1 821.29**	**1 415.23**	**438.83**
Long-term	895.60	1 729.65	849.40	1 093.42	1 821.29	1 415.23	438.83
Full faith and credit	46.50	582.16	486.91	248.57	1 036.56	72.05	128.98
Utility debt only	-	262.93	-	-	9.59	-	-
Long-term debt issued	382.21	138.26	-	61.41	1 036.56	144.08	19.31
Long-term debt retired	47.15	441.90	297.40	38.17	657.96	22.52	12.14
Cash and security holdings	**718.71**	**2 134.68**	**1 218.37**	**814.15**	**936.47**	**1 916.94**	**1 267.29**
Exhibit—City contribution to own retirement systems	23.93	-	-	-	-	23.05	31.29

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
	24	25	26	27	28	29	30
Population, 1988	85 810	86 520	88 240	97 640	95 390	166 590	307 090
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**496.88**	**502.55**	**377.90**	**371.58**	**960.23**	**501.31**	**782.58**
General revenue	402.91	435.00	376.54	361.13	830.65	500.54	634.14
Intergovernmental revenue	74.94	79.31	72.35	106.31	70.03	73.55	118.32
From Federal Government	12.75	9.78	6.74	43.75	10.32	6.13	31.37
From State governments	57.09	69.52	65.61	61.45	58.71	65.31	83.28
From local governments	5.10	.01	-	1.11	1.01	2.11	3.67
General revenue from own sources	327.97	355.69	304.19	254.82	760.62	426.99	515.81
Taxes	172.78	237.09	211.80	196.20	416.29	321.27	275.81
Property	81.17	79.40	46.58	76.01	126.28	131.35	107.47
General sales	54.33	116.52	137.22	93.58	166.53	80.20	119.24
Selective sales	10.46	18.22	15.49	8.64	15.45	19.17	25.76
Income	-	-	-	-	-	-	-
Other	16.82	22.95	12.51	17.96	106.03	90.55	23.32
Current charges	121.01	44.73	46.74	18.85	177.70	21.87	128.36
Miscellaneous revenue	34.18	73.87	45.66	39.77	166.63	83.85	111.64
Utility and liquor store revenue	63.97	67.56	1.36	10.45	129.57	.77	42.37
Insurance trust revenue	-	-	-	-	-	-	106.07
Expenditure	**453.65**	**496.81**	**326.97**	**408.15**	**777.57**	**487.03**	**636.11**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	406.53	445.70	297.12	291.75	485.94	326.96	432.91
Capital outlay	28.56	31.74	28.46	99.11	227.23	78.02	58.10
Construction	1.03	-	-	64.04	43.37	12.80	43.00
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	18.56	19.37	1.39	17.30	64.40	82.05	70.40
Insurance benefits and repayments	-	-	-	-	-	-	68.70
Exhibit—Salaries and wages	198.67	188.13	179.61	16.92	229.30	204.56	266.33
General expenditure	414.89	426.16	320.70	386.27	664.59	484.93	489.18
Current expenditure	388.26	404.42	292.25	294.80	442.00	407.11	442.94
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	26.63	21.74	28.46	91.47	222.59	77.81	46.24
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	13.31	14.86	-	-	16.23	.91	-
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	.64	11.48	10.07	.93	3.39	10.15	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	31.64	69.51	30.55	39.81	125.77	47.54	29.53
Capital outlay	9.89	12.48	5.17	14.06	93.58	27.11	5.14
Air transportation	-	-	-	-	-	.29	12.92
Parking facilities	-	-	-	.13	-	-	8.55
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	89.69	130.13	83.77	98.65	93.62	105.68	107.68
Fire protection	57.59	65.23	36.54	57.27	56.42	60.25	47.76
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	19.23	12.67	10.81	16.07	30.79	31.65	16.87
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	54.43	2.32	24.49	-	55.44	-	21.73
Capital outlay	-	.08	1.12	-	8.86	-	1.35
Solid waste management	16.44	-	-	-	-	-	51.20
Parks and recreation	32.48	26.53	33.00	36.76	87.02	55.11	49.91
Housing and community development	11.01	21.83	6.48	88.98	77.31	39.05	14.06
Government administration:							
Financial administration	23.45	16.27	11.28	17.35	26.09	9.36	11.05
Judicial and legal	-	-	-	-	-	-	3.31
General public buildings	-	-	-	-	-	-	18.84
Other	33.45	6.88	71.85	9.51	10.97	41.80	11.89
Interest on general debt	17.42	19.37	1.39	17.30	60.51	82.05	70.40
General expenditure, n.e.c.	14.11	29.07	.46	3.50	21.04	1.07	13.87
Utility and liquor store expenditure	38.76	70.65	6.27	21.88	112.98	2.11	72.23
Insurance trust expenditure	-	-	-	-	-	-	68.70
Debt outstanding	**223.86**	**220.40**	**26.99**	**295.54**	**828.55**	**1 072.43**	**835.39**
Long-term	223.86	220.40	26.99	295.54	828.55	1 072.43	835.39
Full faith and credit	-	-	-	12.19	-	52.73	5.41
Utility debt only	-	-	-	-	61.59	-	-
Long-term debt issued	16.70	-	6.23	33.34	-	84.37	11.17
Long-term debt retired	10.60	102.36	1.14	26.05	98.39	208.72	34.84
Cash and security holdings	**331.56**	**238.06**	**449.58**	**390.62**	**1 860.15**	**934.32**	**1 545.80**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	69.89

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	31	32	33	34	35	36	37
Population, 1988	109 740	135 310	161 210	103 600	186 880	103 920	100 130
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**889.98**	**498.15**	**1 330.19**	**732.46**	**666.88**	**893.88**	**960.76**
General revenue	581.40	441.92	777.10	660.82	599.25	804.99	860.76
Intergovernmental revenue	86.86	123.93	137.64	100.58	106.29	181.81	63.56
From Federal Government	22.08	54.08	42.65	30.34	37.93	71.78	1.19
From State governments	60.10	68.50	93.51	68.96	61.96	95.27	61.82
From local governments	4.68	1.35	1.48	1.28	6.39	14.77	.55
General revenue from own sources	494.54	317.99	639.46	560.24	492.96	623.18	797.20
Taxes	300.28	248.48	335.76	351.40	332.36	405.90	537.86
Property	126.72	119.91	114.56	130.01	138.42	168.04	78.45
General sales	125.06	100.36	117.88	176.59	99.92	61.99	216.13
Selective sales	24.13	15.29	56.63	19.42	61.64	113.03	65.00
Income	–	–	–	–	–	–	–
Other	24.38	12.92	46.68	25.38	32.37	62.84	178.29
Current charges	81.43	12.98	109.28	138.78	57.00	50.22	81.21
Miscellaneous revenue	112.83	56.53	194.42	70.06	103.60	167.06	178.13
Utility and liquor store revenue	88.55	56.23	553.09	71.64	67.64	88.68	–
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure	**646.44**	**534.19**	**1 304.14**	**631.76**	**734.94**	**835.38**	**745.77**
By character and object:							
Intergovernmental	–	–	–	–	–	–	–
To State governments	–	–	–	–	–	–	–
To local governments	–	–	–	–	–	–	–
Current operation	531.22	415.61	983.03	427.64	522.20	708.88	495.80
Capital outlay	107.77	95.52	292.26	185.80	189.28	21.12	121.60
Construction	14.84	36.50	3.76	52.12	148.92	–	–
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	7.44	23.06	28.84	18.26	23.46	105.38	128.37
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	250.19	193.08	368.54	276.55	256.34	936.95	270.60
General expenditure	568.81	474.38	751.74	588.09	674.78	735.11	745.77
Current expenditure	471.07	388.01	555.46	402.29	490.31	715.15	624.17
Intergovernmental expenditure	–	–	–	–	–	–	–
Capital outlay	97.74	86.38	196.28	185.80	184.46	19.97	121.60
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	24.61	.03	31.98	16.67	14.70	18.25	.35
Social services and income maintenance:							
Public welfare	–	–	–	–	–	–	–
Hospitals	–	–	–	–	–	–	–
Health	10.00	16.38	4.49	4.16	5.39	17.58	5.98
Other	–	–	–	–	–	–	–
Transportation:							
Highways	70.48	54.47	104.96	96.68	82.14	79.30	150.87
Capital outlay	23.44	9.85	62.06	65.52	2.26	2.87	87.58
Air transportation	23.28	–	–	6.86	–	–	–
Parking facilities	.09	–	2.31	1.93	24.59	22.78	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	131.89	116.31	116.21	120.01	140.71	163.90	134.75
Fire protection	55.49	51.77	102.08	75.21	68.95	53.23	–
Correction	–	–	–	–	–	–	–
Protective inspection and regulation	23.00	14.26	26.04	19.83	6.50	17.59	38.10
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	12.89	–	43.29	33.11	–	13.75	–
Capital outlay	11.31	–	20.34	–	–	–	–
Solid waste management	27.42	–	43.60	–	19.95	1.48	18.97
Parks and recreation	45.37	15.78	73.08	3.25	76.48	33.29	128.88
Housing and community development	97.66	147.06	88.28	122.25	182.63	103.95	36.91
Government administration:							
Financial administration	32.87	11.60	40.71	25.48	24.27	66.93	57.80
Judicial and legal	–	–	–	–	–	–	–
General public buildings	–	–	–	–	–	–	–
Other	8.30	8.45	43.29	19.48	3.32	5.54	7.16
Interest on general debt	7.44	22.31	16.67	18.26	23.28	96.12	128.37
General expenditure, n.e.c.	.02	15.93	14.74	22.91	1.84	41.44	37.61
Utility and liquor store expenditure	77.63	59.80	552.40	43.61	60.16	100.27	–
Insurance trust expenditure	–	–	–	–	–	–	–
Debt outstanding	**237.00**	**278.73**	**389.70**	**421.70**	**507.24**	**1 176.29**	**2 262.95**
Long-term	237.00	278.73	389.70	421.70	507.24	1 176.29	2 262.95
Full faith and credit	82.00	242.22	24.78	1.16	130.43	–	126.04
Utility debt only	–	14.78	188.54	–	2.03	111.67	–
Long-term debt issued	101.57	–	–	182.28	63.54	–	–
Long-term debt retired	3.48	12.12	20.89	21.48	24.03	140.91	304.55
Cash and security holdings	**609.98**	**380.27**	**1 083.81**	**896.06**	**561.86**	**990.64**	**2 271.08**
Exhibit—City contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	38	39	40	41	42	43	44	45	46
Population, 1988	76 200	76 380	415 040	3 352 710	148 670	88 840	91 410	356 860	112 630
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**383.49**	**655.22**	**1 650.90**	**1 780.07**	**541.18**	**396.48**	**308.88**	**1 322.51**	**1 027.11**
General revenue	353.95	655.22	1 271.79	966.18	496.20	396.48	291.82	1 230.80	874.12
Intergovernmental revenue	80.07	93.95	218.85	131.93	102.68	80.32	94.78	175.33	89.84
From Federal Government	10.50	8.04	62.55	31.93	26.34	47	15.61	46.51	8.23
From State governments	68.29	85.85	122.71	77.72	75.47	76.37	79.17	120.30	62.99
From local governments	1.27	.07	33.60	22.28	.87	3.48	-	8.53	18.62
General revenue from own sources	273.88	561.27	1 052.93	834.24	395.51	318.16	197.04	1 055.47	784.28
Taxes	151.38	310.04	351.55	484.16	245.01	139.95	126.12	537.61	285.61
Property	31.06	64.13	146.15	168.51	42.57	38.17	28.96	235.56	121.65
General sales	95.25	119.66	69.27	82.99	92.91	39.15	67.27	87.29	59.00
Selective sales	9.29	22.34	101.06	138.57	49.21	14.24	12.31	92.64	13.25
Income	-	-	-	-	-	-	-	-	-
Other	15.77	103.91	35.07	94.08	60.31	48.39	17.59	122.12	91.71
Current charges	65.35	67.47	390.97	217.84	100.32	138.18	12.70	291.13	275.99
Miscellaneous revenue	57.15	183.77	310.41	132.25	50.19	40.03	58.21	226.72	222.68
Utility and liquor store revenue	39.54	-	377.20	591.04	42.97	-	17.07	-	152.99
Insurance trust revenue	-	-	1.91	222.85	-	-	-	91.71	-
Expenditure	**416.08**	**626.65**	**1 681.38**	**1 608.51**	**513.90**	**449.86**	**344.26**	**1 156.09**	**1 039.30**
By character and object:									
Intergovernmental	47.32	58.01	3.58	3.56	3.46	-	56.46	.15	1.43
To State governments	-	-	1.33	-	-	-	-	-	-
To local governments	47.32	58.01	2.25	3.56	3.46	-	56.46	.15	1.43
Current operation	257.72	220.99	1 251.16	1 015.04	386.51	255.21	235.26	686.06	657.09
Capital outlay	89.74	168.12	311.07	327.03	82.45	182.16	23.30	161.29	250.25
Construction	7.61	79.69	283.93	266.33	2.62	18.72	19	132.09	121.11
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	21.30	181.53	113.98	105.22	41.48	12.49	29.24	201.25	131.03
Insurance benefits and repayments	-	-	1.59	157.66	-	-	-	107.34	-
Exhibit—Salaries and wages	95.66	93.94	425.06	524.47	192.67	58.75	84.24	398.00	209.94
General expenditure	356.54	618.32	1 269.47	869.68	467.15	449.86	305.10	1 048.75	930.96
Current expenditure	282.09	450.20	990.32	676.84	394.38	267.71	283.92	887.45	697.59
Intergovernmental expenditure	47.32	58.01	3.58	3.56	3.46	-	56.46	15	1.43
Capital outlay	74.45	168.12	279.15	192.84	72.77	182.16	21.18	161.29	233.37
General expenditure by function:									
Education services:									
Education	-	-	3.58	2.39	-	-	-	4.81	-
Elementary and secondary education	-	-	3.58	2.39	-	-	-	4.81	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	-	-	26.72	12.37	3.46	-	-	22.10	18.43
Social services and income maintenance:									
Public welfare	-	-	-	-	-	-	-	3.26	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	.01	1.39	27.72	2.00	2.50	2.47	3.02	-	15.75
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	44.96	108.38	54.91	53.91	57.48	193.64	28.72	49.07	99.32
Capital outlay	5.84	80.54	10.90	30.27	17.88	141.11	12.77	27.85	2.27
Air transportation	-	-	16.77	50.76	3.19	-	-	61.79	.87
Parking facilities	-	-	1.78	9.39	1.28	-	-	9.62	2.57
Other	-	-	264.16	41.71	-	-	-	50.78	-
Public safety:									
Police protection	58.14	59.10	178.44	166.10	101.70	61.85	59.73	154.32	119.18
Fire protection	-	-	111.52	84.51	64.61	42	-	88.95	56.38
Correction	-	-	9.07	62	-	-	-	12.06	-
Protective inspection and regulation	9.28	42.66	18.02	19.26	9.08	69.96	7.48	10.94	44.04
Environment and housing:									
Natural resources	-	-	-	1.28	-	-	-	-	-
Sewerage	-	-	7.75	77.50	68.30	-	-	41.79	89.74
Capital outlay	-	-	3.74	59.13	30.82	-	-	27.20	38.39
Solid waste management	29.08	-	39.43	32.11	1.16	-	75	8.01	64.37
Parks and recreation	66.35	60.07	94.62	41.65	42.05	24.39	29.80	74.35	41.37
Housing and community development	85.72	131.89	138.25	49.19	20.56	42.87	87.39	89.83	164.16
Government administration:									
Financial administration	29.27	28.06	42.72	25.20	13.63	16.72	29.71	65.47	21.24
Judicial and legal	-	-	19.95	11.56	-	-	-	9.00	-
General public buildings	-	-	1.79	17.26	-	-	-	4.40	-
Other	1.89	5.25	22.31	17.34	19.43	18.83	19.23	19.05	30.93
Interest on general debt	20.54	181.53	112.92	60.88	41.48	12.49	29.24	201.25	128.23
General expenditure, n.e.c.	11.30	-	77.04	92.69	17.25	6.43	10.02	69.90	34.40
Utility and liquor store expenditure	59.54	10.33	410.33	581.18	46.75	-	39.16	-	108.84
Insurance trust expenditure	-	-	1.59	157.66	-	-	-	107.34	-
Debt outstanding	**191.94**	**2 623.16**	**1 387.42**	**1 630.99**	**626.09**	**481.36**	**475.44**	**2 872.96**	**1 852.06**
Long-term	191.94	2 623.16	1 322.85	1 603.64	626.09	481.36	475.44	2 788.89	1 852.06
Full faith and credit	172.32	293.47	-	3.10	-	-	334.43	3.85	191.16
Utility debt only	19.62	-	18.18	656.69	-	-	-	-	43.06
Long-term debt issued	-	138.78	2.39	241.11	104.26	302.85	-	1 202.28	120.78
Long-term debt retired	13.64	108.88	26.98	106.35	22.30	-	12.03	976.48	177.51
Cash and security holdings	**300.04**	**2 982.44**	**2 165.01**	**3 059.76**	**580.38**	**723.69**	**587.47**	**3 670.47**	**2 243.54**
Exhibit—City contribution to own retirement systems	-	-	2.98	164.40	-	-	-	73.38	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	47	48	49	50	51	52	53
Population, 1988	123 380	105 710	130 080	132 010	120 470	98 340	81 220
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**848.34**	**739.98**	**753.64**	**1 848.88**	**745.44**	**575.94**	**959.14**
General revenue	742.08	646.68	674.48	994.75	668.56	575.94	958.46
Intergovernmental revenue	76.50	74.15	81.73	142.42	103.79	62.62	127.79
From Federal Government	8.78	9.19	13.59	20.56	34.80	3.91	13.49
From State governments	67.73	57.53	68.13	119.76	68.99	58.70	113.26
From local governments	-	7.43	-	2.11	-	-	1.03
General revenue from own sources	665.58	572.54	592.76	852.33	564.77	513.32	830.67
Taxes	335.22	391.74	272.74	514.37	279.65	342.71	550.31
Property	164.95	139.36	120.04	186.19	82.44	158.03	317.06
General sales	106.98	194.66	75.92	130.35	68.06	44.69	96.71
Selective sales	25.45	20.17	30.96	106.48	102.47	14.20	108.43
Income	-	-	-	-	-	-	-
Other	37.85	37.56	45.82	91.34	26.69	125.79	28.10
Current charges	111.34	61.17	203.07	138.88	63.08	43.39	154.56
Miscellaneous revenue	219.01	119.63	116.95	199.08	222.05	127.22	125.81
Utility and liquor store revenue	106.26	93.29	79.15	816.61	76.88	-	.68
Insurance trust revenue	-	-	-	37.52	-	-	-
Expenditure	**778.80**	**643.97**	**684.10**	**1 931.43**	**766.63**	**480.39**	**708.03**
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	504.79	506.22	581.33	1 653.76	523.82	357.96	585.45
Capital outlay	168.88	107.93	60.57	118.83	56.28	20.65	58.36
Construction	25.25	27.75	4.93	2.30	17.53	13.14	17.61
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	105.13	29.83	42.20	100.13	186.44	101.78	64.20
Insurance benefits and repayments	-	-	-	58.71	-	-	-
Exhibit—Salaries and wages	225.28	245.88	225.77	450.56	245.99	82.65	408.56
General expenditure	682.57	547.83	614.54	1 046.57	691.27	480.39	703.46
Current expenditure	547.33	467.90	564.39	1 011.04	650.32	459.74	645.60
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	135.25	79.93	50.15	35.53	40.95	20.65	57.86
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	21.39	27.05	10.85	54.36	18.46	-	30.48
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	25.70	13.44	-	28.50	5.00	-	1.27
Other	-	-	-	-	-	-	-
Transportation:							
Highways	47.41	81.81	102.71	146.44	99.68	108.92	30.00
Capital outlay	17.53	28.08	13.55	2.48	9.80	.09	16.25
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	-	2.05	66.37	.63	-	-
Other	-	-	-	-	-	-	43.93
Public safety:							
Police protection	122.79	122.75	119.12	174.46	139.83	68.93	179.36
Fire protection	74.00	79.28	47.39	97.34	88.59	-	95.06
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	21.30	7.93	10.69	26.91	12.44	85.21	38.61
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	30.32	1.56	62.06	7.57	66	-	42.06
Capital outlay	3.06	-	12.28	.10	-	-	7.36
Solid waste management	55.71	27.82	50.52	40.25	29.07	-	-
Parks and recreation	54.74	39.72	60.92	95.62	27.01	9.58	51.19
Housing and community development	94.12	63.58	26.36	58.19	50.18	58.31	43.36
Government administration:							
Financial administration	4.21	37.48	51.06	-	8.60	26.37	37.00
Judicial and legal	-	-	-	-	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	20.12	13.38	9.45	123.76	26.49	18.75	19.29
Interest on general debt	104.22	29.44	41.37	79.60	186.44	101.78	64.20
General expenditure, n.e.c.	6.54	2.61	20.00	47.21	.19	2.54	27.65
Utility and liquor store expenditure	96.22	96.14	69.56	826.15	75.26	-	4.57
Insurance trust expenditure	-	-	-	58.71	-	-	-
Debt outstanding	**1 267.49**	**693.93**	**716.84**	**1 677.52**	**3 284.23**	**1 424.17**	**1 015.96**
Long-term	1 267.49	693.93	716.84	1 677.52	3 284.23	1 424.17	1 015.96
Full faith and credit	396.50	195.63	8.65	-	330.66	-	179.45
Utility debt only	7.46	1.70	12.54	286.68	-	-	-
Long-term debt issued	281.00	312.17	151.70	181.05	1 783.56	94.21	-
Long-term debt retired	338.79	9.07	32.13	105.72	1 162.69	127.76	65.35
Cash and security holdings	**1 843.49**	**1 050.21**	**859.25**	**1 961.41**	**2 933.13**	**2 032.87**	**531.37**
Exhibit—City contribution to own retirement systems	-	-	-	34.44	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
	54	55	56	57	58	59	60
Population, 1988	210 630	338 220	101 090	148 420	[illegible]	1 070 310	731 650
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 [illegible]1.31**	**872.15**	**453.69**	**[illegible]9.10**	**[illegible]9.60**	**1 085.40**	**3 589.75**
General revenue	797.25	715.47	453.69	833.62	809.82	873.31	2 920.58
Intergovernmental revenue	91.16	89.09	87.42	97.64	112.87	178.52	887.37
From Federal Government	5.71	2.24	18.61	14.26	8.91	59.62	131.96
From State governments	85.02	66.95	66.92	79.49	97.22	80.01	754.63
From local governments	.42	19.90	1.89	3.88	6.74	38.90	.78
General revenue from own sources	706.10	626.38	366.28	735.99	696.95	694.79	2 033.21
Taxes	322.12	365.33	245.63	387.11	396.63	289.76	1 100.78
Property	97.51	119.95	70.07	122.96	114.36	110.10	570.07
General sales	111.30	109.71	99.53	138.79	156.94	105.54	114.18
Selective sales	59.60	97.25	57.89	92.00	80.17	52.79	134.49
Income	–	–	–	–	–	–	–
Other	53.71	38.42	18.15	33.37	45.15	21.33	282.04
Current charges	212.98	180.58	51.99	170.78	107.00	123.56	578.80
Miscellaneous revenue	170.99	80.46	68.65	178.10	193.33	281.46	353.63
Utility and liquor store revenue	704.05	45.10	–	75.48	89.78	121.25	245.35
Insurance trust revenue	–	111.58	–	–	–	90.84	423.82
Expenditure	**1 644.65**	**853.39**	**407.25**	**948.71**	**767.40**	**959.70**	**3 089.31**
By character and object:							
Intergovernmental	–	–	–	–	–	12.23	36.41
To State governments	–	–	–	–	–	.09	36.31
To local governments	–	–	–	–	–	10.92	.10
Current operation	1 133.51	622.00	380.80	650.86	586.92	577.71	2 072.05
Capital outlay	321.59	138.04	17.14	112.92	138.31	211.73	353.46
Construction	21.71	88.36	4.70	4.35	9.43	138.19	248.08
Assistance and subsidies	–	–	–	–	–	–	149.91
Interest on debt	189.54	44.19	9.31	184.93	42.17	123.37	220.61
Insurance benefits and repayments	–	49.16	–	–	–	34.65	256.87
Exhibit—Salaries and wages	313.61	317.25	201.62	286.84	254.02	291.63	1 401.98
General expenditure	909.16	748.56	407.25	868.94	682.82	773.08	2 253.50
Current expenditure	641.71	619.12	390.11	780.35	567.02	599.83	2 047.51
Intergovernmental expenditure	–	–	–	–	–	12.23	36.41
Capital outlay	267.45	129.44	17.14	88.59	115.80	173.25	205.99
General expenditure by function:							
Education services:							
Education	–	50	–	–	–	–	62.95
Elementary and secondary education	–	50	–	–	–	–	62.95
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	42.27	17.36	21.89	13.25	–	16.02	23.74
Social services and income maintenance:							
Public welfare	–	–	–	–	–	1.39	288.32
Hospitals	–	–	–	–	–	–	311.08
Health	4.06	3.50	5.99	3.90	–	1.14	168.82
Other	–	–	–	–	–	–	–
Transportation:							
Highways	83.02	83.97	48.01	44.16	102.44	41.05	21.82
Capital outlay	31.10	33.18	1.42	14.82	49.78	20.91	9.66
Air transportation	9.23	–	3.09	–	–	1.34	148.85
Parking facilities	3.01	35.66	.38	2.13	1.69	.52	4.03
Other	–	1.98	–	–	–	.94	31.60
Public safety:							
Police protection	135.81	156.78	113.30	132.22	123.98	112.87	167.73
Fire protection	61.79	87.62	60.81	78.19	72.78	51.17	113.24
Correction	–	–	–	–	–	–	61.82
Protective inspection and regulation	13.30	14.53	7.26	28.58	25.41	13.42	15.24
Environment and housing:							
Natural resources	–	–	–	–	–	8.06	.95
Sewerage	175.84	18.58	3.43	79.61	61.33	84.03	104.27
Capital outlay	145.08	3.22	–	34.41	5.10	36.87	42.12
Solid waste management	62.81	58.08	19.94	41.66	–	29.83	14.97
Parks and recreation	67.49	103.51	37.16	40.74	87.15	101.19	135.98
Housing and community development	88.72	–	32.74	32.36	32.69	84.47	48.78
Government administration:							
Financial administration	7.56	26.14	25.13	42.89	52.77	12.53	57.20
Judicial and legal	–	4.30	–	–	–	10.38	97.26
General public buildings	–	1.44	–	–	–	12.97	28.88
Other	4.99	14.67	4.46	50.94	64.30	19.37	24.12
Interest on general debt	126.05	35.23	9.31	184.93	39.98	123.35	219.45
General expenditure, n.e.c.	23.21	84.71	14.36	83.37	18.31	47.03	102.39
Utility and liquor store expenditure	735.49	55.67	–	79.77	84.58	151.97	578.94
Insurance trust expenditure	–	49.16	–	–	–	34.65	256.87
Debt outstanding	**2 621.91**	**646.04**	**312.04**	**2 581.18**	**587.01**	**1 371.33**	**3 125.29**
Long-term	2 621.91	646.04	312.04	2 581.18	587.01	1 371.33	3 125.29
Full faith and credit	92.41	19.13	111.98	419.28	11.25	180.81	406.77
Utility debt only	873.95	126.00	–	–	23.57	.32	165.77
Long-term debt issued	72.05	150.20	123.65	.53	–	23.79	721.93
Long-term debt retired	143.00	26.73	12.08	61.18	9.53	76.97	100.78
Cash and security holdings	**1 122.39**	**1 504.83**	**562.60**	**1 664.41**	**1 643.58**	**2 414.22**	**8 022.50**
Exhibit—City contribution to own retirement systems	–	36.16	–	–	–	28.40	297.25

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa
	61	62	63	64	65	66	67	68
Population, 1988	738 420	82 980	239 540	78 170	89 830	95 590	94 060	108 220
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**862.14**	**693.05**	**724.30**	**1 234.99**	**3 552.73**	**311.47**	**1 459.20**	**1 017.82**
General revenue	733.66	693.05	658.81	1 111.88	1 942.90	311.47	1 310.66	897.99
Intergovernmental revenue	89.94	68.90	126.46	86.54	73.51	129.94	220.16	83.15
From Federal Government	12.25	2.51	56.32	14.39	11.34	-	83.36	9.54
From State governments	63.75	64.61	67.67	72.15	62.03	129.94	136.52	73.62
From local governments	13.94	1.78	2.50	-	.13	-	.28	-
General revenue from own sources	643.73	624.15	532.32	1 025.34	1 869.40	181.53	1 090.51	814.83
Taxes	386.86	412.95	376.35	479.15	592.25	159.64	626.93	334.99
Property	145.83	171.75	165.92	148.65	259.79	22.38	129.89	97.76
General sales	90.51	137.01	127.81	148.45	262.97	94.49	165.70	148.60
Selective sales	72.55	19.80	44.40	151.57	51.76	16.30	175.36	65.72
Income	-	-	-	-	-	-	-	-
Other	77.97	84.39	38.21	30.48	17.72	26.48	155.99	22.91
Current charges	136.00	153.19	49.57	377.38	789.37	.82	333.46	225.98
Miscellaneous revenue	120.86	58.00	106.41	168.81	487.78	21.07	130.12	253.85
Utility and liquor store revenue	9.07	-	65.50	119.74	1 809.83	-	148.53	119.83
Insurance trust revenue	119.42	-	-	3.36	-	-	-	-
Expenditure	**837.27**	**648.56**	**724.81**	**1 221.34**	**3 504.44**	**188.56**	**1 431.82**	**1 091.96**
By character and object:								
Intergovernmental	17.83	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-	-
To local governments	17.83	-	-	-	-	-	-	-
Current operation	423.91	480.90	538.87	843.20	2 652.27	169.87	1 165.20	603.93
Capital outlay	261.57	153.56	108.55	297.11	266.89	18.68	242.73	365.57
Construction	214.65	5.71	66.76	46.18	4.02	-	1.17	-
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	94.10	14.10	77.39	79.07	385.28	-	23.89	122.46
Insurance benefits and repayments	39.85	-	-	1.96	-	-	-	-
Exhibit—Salaries and wages	270.34	284.29	271.23	395.19	450.99	11.56	580.16	278.89
General expenditure	789.71	648.55	663.63	1 017.62	1 638.77	184.26	1 156.93	912.74
Current expenditure	529.40	495.00	564.70	812.19	1 533.80	165.57	976.93	620.70
Intergovernmental expenditure	17.83	-	-	-	-	-	-	-
Capital outlay	260.31	153.56	98.92	205.42	104.98	18.68	180.00	292.04
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	19.68	29.46	13.49	36.55	29.14	-	45.30	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	8.76	2.93	-	.85	3.29	2.04
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	62.41	116.47	70.70	134.95	136.57	28.78	58.19	95.37
Capital outlay	38.65	71.19	11.00	65.87	70.15	.48	13.53	49.21
Air transportation	73.63	-	-	51.84	-	-	22.91	-
Parking facilities	2.11	4.03	1.21	14.03	6.45	-	9.09	17.08
Other	-	-	-	50.84	-	-	-	-
Public safety:								
Police protection	116.74	130.77	150.00	156.17	142.49	68.86	185.32	98.70
Fire protection	58.88	79.55	75.80	89.74	135.39	6.74	83.19	63.11
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	8.42	19.32	22.35	14.07	12.45	.46	9.95	9.58
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	87.08	83.01	2.03	58.88	89.97	-	14.82	299.57
Capital outlay	29.19	24.57	1.26	7.27	2.85	-	3.12	199.42
Solid waste management	14.59	3.70	14.73	-	54.88	-	66.70	-
Parks and recreation	53.40	71.97	43.65	108.84	603.41	18.78	191.25	46.90
Housing and community development	123.26	43.95	133.56	119.64	-	3.94	99.29	17.97
Government administration:								
Financial administration	15.66	42.26	18.99	79.25	86.12	41.85	181.34	36.22
Judicial and legal	4.79	-	-	-	-	-	-	-
General public buildings	5.63	-	-	-	-	-	-	-
Other	14.78	6.72	13.85	21.31	89.18	13.97	38.27	103.33
Interest on general debt	94.10	14.10	76.82	50.28	237.17	-	23.89	122.35
General expenditure, n.e.c.	36.54	3.23	17.68	26.30	33.56	.04	124.13	.51
Utility and liquor store expenditure	7.72	-	61.19	201.77	1 865.67	4.30	274.89	179.22
Insurance trust expenditure	39.85	-	-	1.96	-	-	-	-
Debt outstanding	**1 342.61**	**198.93**	**1 231.37**	**1 795.48**	**4 440.84**	**-**	**412.69**	**1 617.12**
Long-term	1 342.61	198.93	1 231.37	1 795.48	4 440.84	-	412.69	1 617.12
Full faith and credit	653.44	163.71	-	489.64	853.60	-	93.29	34.85
Utility debt only	19	-	9.94	405.37	1 834.08	-	-	2.59
Long-term debt issued	87.50	-	09	25.59	945.90	-	-	198.67
Long-term debt retired	46.12	8.83	226.12	23.00	1 348.81	-	5.60	238.26
Cash and security holdings	**2 283.77**	**726.16**	**880.49**	**1 305.26**	**3 709.04**	**261.53**	**1 081.15**	**1 914.14**
Exhibit—City contribution to own retirement systems	47.74	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
	69	70	71	72	73	74	75	76
Population, 1988	98 890	81 670	190 680	116 180	101 530	137 940	100 730	97 120
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**672.53**	**403.55**	**614.46**	**884.38**	**705.51**	**893.72**	**741.63**	**498.68**
General revenue	575.75	359.84	592.66	817.40	633.80	805.42	587.39	480.48
Intergovernmental revenue	121.77	136.79	85.76	101.20	94.09	153.47	151.15	84.29
From Federal Government	45.98	61.69	8.64	12.42	11.39	26.41	10.80	15.62
From State governments	75.68	73.97	77.05	88.78	81.40	117.71	132.75	67.12
From local governments	.11	1.14	.06	-	1.30	9.35	7.59	1.54
General revenue from own sources	453.98	223.04	506.90	716.21	539.71	651.95	436.25	376.19
Taxes	198.29	143.74	277.34	419.44	252.29	504.06	286.37	246.21
Property	77.27	57.52	72.34	140.92	78.12	115.83	107.80	83.40
General sales	62.65	61.09	95.13	177.69	106.78	181.45	57.83	86.13
Selective sales	13.17	8.17	79.27	75.02	30.25	149.86	69.65	18.90
Income	-	-	-	-	-	-	-	-
Other	45.21	16.96	30.60	25.80	37.14	56.93	51.09	57.77
Current charges	63.84	43.69	164.64	238.63	115.82	72.63	49.48	27.46
Miscellaneous revenue	191.85	35.62	64.92	58.14	171.60	75.26	100.40	102.52
Utility and liquor store revenue	96.77	43.71	21.80	66.97	71.70	88.30	154.23	38.20
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure	**669.73**	**431.53**	**624.94**	**802.87**	**694.56**	**884.74**	**672.57**	**453.96**
By character and object:								
Intergovernmental	-	-	-	-	-	-	-	29.85
To State governments	-	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-	29.85
Current operation	360.82	316.13	491.04	658.47	365.51	731.41	496.16	360.12
Capital outlay	174.11	98.76	85.01	113.75	194.34	106.32	86.47	11.40
Construction	102.34	26.71	.07	-	7.52	22.47	29.96	-
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	134.81	16.64	48.90	30.64	134.72	47.01	89.94	52.59
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	127.05	146.96	248.43	235.94	146.97	409.32	217.46	152.68
General expenditure	548.97	388.97	575.69	737.54	621.99	746.36	520.06	415.83
Current expenditure	408.40	296.25	521.83	633.00	447.48	663.41	455.33	404.67
Intergovernmental expenditure	-	-	-	-	-	-	-	29.85
Capital outlay	140.57	92.71	53.85	104.54	174.51	82.95	64.74	11.15
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	43.24	27.21	32.11	24.47	7.37	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	4.86	-	2.63	-	1.20	17.01	1.47	6.76
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	77.33	38.10	27.66	99.95	137.51	69.73	37.97	44.88
Capital outlay	29.35	21.34	.06	42.48	79.85	.80	4.39	.03
Air transportation	-	-	-	-	-	17.83	-	-
Parking facilities	-	-	-	1.09	-	-	.09	-
Other	-	-	-	-	-	-	6.85	-
Public safety:								
Police protection	85.87	107.69	126.72	101.34	61.37	179.60	133.32	125.07
Fire protection	-	-	94.26	87.84	-	93.75	81.17	59.49
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	40.30	42.62	13.22	20.56	43.37	23.89	18.92	11.34
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	88.58	7.35	69.61	58.04	101.02	3.06	-	-
Capital outlay	46.98	4.15	9.45	3.63	58.31	-	-	-
Solid waste management	-	13.36	16.90	123.25	-	20.77	-	-
Parks and recreation	.04	30.18	31.52	79.26	11.91	62.31	8.65	24.35
Housing and community development	95.33	113.05	17.98	20.81	42.97	72.13	90.17	42.03
Government administration:								
Financial administration	3.50	14.95	33.31	41.24	35.84	42.94	24.06	21.54
Judicial and legal	-	-	-	-	-	8.51	-	-
General public buildings	-	-	-	-	-	-	-	-
Other	23.05	3.82	17.95	7.95	8.15	53.88	9.66	12.82
Interest on general debt	134.41	16.64	47.96	30.64	132.47	40.69	85.48	52.59
General expenditure, n.e.c.	5.70	1.20	30.83	40.35	14.07	15.79	14.89	14.94
Utility and liquor store expenditure	120.76	42.56	49.26	65.33	72.57	138.38	152.51	38.14
Insurance trust expenditure	-	-	-	-	-	-	-	-
Debt outstanding	**1 989.96**	**253.85**	**791.10**	**368.82**	**1 814.36**	**816.71**	**1 149.14**	**807.74**
Long-term	1 989.96	253.85	791.10	368.82	1 814.36	816.71	1 149.14	807.74
Full faith and credit	88.01	216.91	10.88	109.27	45.16	386.03	102.33	203.36
Utility debt only	7.19	-	7.89	-	6.80	72.50	74.44	-
Long-term debt issued	291.35	-	433.51	-	144.24	4.92	286.45	79.80
Long-term debt retired	215.11	23.48	397.70	29.40	186.26	12.26	267.56	782.34
Cash and security holdings	**2 704.74**	**253.19**	**930.99**	**851.34**	**2 141.17**	**305.95**	**1 118.39**	**675.48**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	77	78	79	80	81	82	83	84
Population, 1988	90 980	218 720	75 990	283 110	492 190	77 120	119 340	101 070
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**591.02**	**792.45**	**1 099.62**	**1 722.47**	**1 929.15**	**1 459.26**	**442.87**	**626.96**
General revenue	484.07	692.23	944.66	787.85	1 700.71	884.51	420.36	480.22
Intergovernmental revenue	82.01	44.35	206.90	77.74	357.66	73.91	84.62	83.97
From Federal Government	21.72	7.56	10.09	29.02	50.47	17.89	7.19	42.55
From State governments	42.02	30.05	180.31	27.62	303.63	53.01	60.09	26.05
From local governments	18.27	6.74	16.49	21.09	3.57	3.01	17.35	15.37
General revenue from own sources	402.07	647.88	737.77	710.12	1 343.04	790.60	335.74	396.25
Taxes	272.22	371.10	541.76	269.61	653.80	408.88	253.65	271.45
Property	24.85	63.73	112.19	52.21	183.35	74.49	28.99	56.71
General sales	197.67	250.16	342.33	203.21	351.01	307.87	188.37	188.14
Selective sales	19.29	40.12	53.34	10.20	61.22	13.99	26.28	22.11
Income	–	–	–	–	–	–	–	–
Other	30.41	17.09	33.90	3.99	58.22	12.53	8.00	4.48
Current charges	55.48	94.67	128.10	346.07	485.80	170.54	29.75	75.95
Miscellaneous revenue	74.36	182.10	67.92	94.43	223.44	211.18	52.35	48.86
Utility and liquor store revenue	105.77	100.22	132.86	934.62	177.59	581.20	3.59	146.73
Insurance trust revenue	1.18	–	22.29	–	50.86	13.58	18.91	–
Expenditure	**584.11**	**847.12**	**1 099.12**	**1 757.57**	**2 038.07**	**1 496.93**	**396.46**	**603.78**
By character and object:								
Intergovernmental	30.47	–	–	–	28.49	61.90	2.35	–
To State governments	10.08	–	–	–	–	–	2.35	–
To local governments	20.39	–	–	–	28.49	61.90	–	–
Current operation	384.70	494.53	720.53	1 317.54	1 173.70	871.07	296.87	453.99
Capital outlay	74.19	215.15	328.87	325.08	495.29	377.55	54.62	77.39
Construction	57.19	170.89	303.62	309.25	286.31	340.73	50.88	63.31
Assistance and subsidies	–	–	–	–	101.29	–	–	–
Interest on debt	94.75	137.44	39.85	114.95	198.79	183.36	36.52	72.41
Insurance benefits and repayments	–	–	9.87	–	40.51	3.03	6.11	–
Exhibit—Salaries and wages	181.36	332.73	383.96	508.41	697.06	354.30	201.79	226.48
General expenditure	458.09	632.12	912.19	789.41	1 802.56	706.76	383.95	461.06
Current expenditure	403.56	540.28	681.09	663.52	1 374.94	587.98	329.34	412.42
Intergovernmental expenditure	30.47	–	–	–	28.49	61.90	2.35	–
Capital outlay	54.53	91.84	231.10	125.89	427.62	118.78	54.62	48.64
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	9.98
Elementary and secondary education	–	–	–	–	–	–	–	9.98
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	18.27	42.26	–	24.59	13.34	–	–
Social services and income maintenance:								
Public welfare	8.91	–	20.94	–	192.15	–	–	12.55
Hospitals	–	–	–	269.89	142.32	–	–	–
Health	1.92	.29	–	1.72	73.60	–	3.47	2.53
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	68.05	67.38	126.12	117.27	172.56	122.68	84.71	56.00
Capital outlay	7.18	.68	–	60.16	140.68	82.59	38.94	11.76
Air transportation	–	–	5.83	7.21	310.22	–	–	37.07
Parking facilities	–	–	17.77	1.28	5.99	3.26	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	80.66	121.75	119.78	112.62	184.26	87.66	101.80	81.95
Fire protection	–	68.51	55.47	59.66	97.73	61.90	–	62.19
Correction	–	–	–	–	41.37	–	.90	–
Protective inspection and regulation	5.01	2.09	20.21	–	9.29	3.07	8.27	–
Environment and housing:								
Natural resources	–	–	–	–	18	–	–	–
Sewerage	49.31	83.04	194.16	72.88	68.65	9.60	14.66	23.37
Capital outlay	21.11	43.88	160.27	36.39	12.89	–	.90	–
Solid waste management	–	1.33	–	–	21.14	–	3.88	10.81
Parks and recreation	42.81	68.27	112.78	45.34	95.60	98.22	55.69	44.68
Housing and community development	28.11	7.46	10.13	14.46	34.22	17.38	4.43	19.02
Government administration:								
Financial administration	10.10	10.37	16.53	15.54	37.36	35.76	9.57	10.81
Judicial and legal	9.35	18.17	12.87	9.85	42.72	7.00	4.36	5.30
General public buildings	–	–	8.45	2.30	12.58	17.51	16.29	4.11
Other	39.12	30.06	47.89	9.43	16.39	42.53	30.75	10.50
Interest on general debt	68.66	90.13	33.20	14.02	155.61	149.59	36.52	51.87
General expenditure, n.e.c.	46.27	45.04	67.81	35.93	64.04	37.24	8.85	18.29
Utility and liquor store expenditure	126.02	215.00	177.06	968.16	195.00	787.14	6.39	142.73
Insurance trust expenditure	–	–	9.87	–	40.51	3.03	6.11	–
Debt outstanding	**1 167.51**	**2 115.80**	**794.01**	**1 395.14**	**2 645.44**	**2 569.88**	**504.36**	**754.58**
Long-term	1 167.51	2 115.80	794.01	1 395.14	2 645.44	2 569.88	504.36	754.58
Full faith and credit	509.84	926.74	550.86	183.18	715.14	888.94	113.81	142.18
Utility debt only	290.81	789.80	108.70	1 198.62	531.28	486.71	–	268.77
Long-term debt issued	4.51	93.73	171.08	198.78	241.42	264.85	76.46	37.50
Long-term debt retired	32.53	65.58	45.26	23.73	227.40	68.59	20.95	104.45
Cash and security holdings	**729.60**	**1 716.60**	**1 050.93**	**756.67**	**2 821.15**	**1 757.27**	**661.25**	**523.64**
Exhibit—City contribution to own retirement systems	.04	–	6.08	–	48.87	3.86	5.92	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						Delaware—Wilmington
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	
	85	86	87	88	89	90	91
Population, 1988	139 770	131 300	123 840	76 130	100 260	104 520	70 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**2 184.99**	**3 278.64**	**2 376.61**	**2 192.60**	**2 579.75**	**1 836.97**	**1 793.35**
General revenue	2 184.99	2 987.63	2 221.32	2 078.67	2 379.85	1 647.36	1 528.77
Intergovernmental revenue	857.27	1 356.69	1 100.44	404.47	303.98	741.16	138.68
From Federal Government	35.90	94.62	118.06	14.91	15.88	20.45	98.63
From State governments	821.36	1 262.06	982.38	385.46	288.10	695.69	40.05
From local governments	-	.01	-	4.10	-	25.03	-
General revenue from own sources	1 327.72	1 630.94	1 120.88	1 674.20	2 075.87	906.20	1 390.09
Taxes	927.00	1 293.43	840.54	1 478.42	1 836.16	789.79	608.19
Property	917.27	1 256.22	822.09	1 459.54	1 820.83	782.83	206.77
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	17.55
Income	-	-	-	-	-	-	320.78
Other	9.73	37.21	18.45	18.88	15.33	6.97	63.10
Current charges	361.42	175.73	230.52	71.59	144.63	89.71	477.64
Miscellaneous revenue	39.31	161.77	49.81	124.20	95.08	26.70	304.26
Utility and liquor store revenue	-	-	-	-	-	116.86	181.31
Insurance trust revenue	-	291.01	155.29	113.94	199.90	70.75	83.26
Expenditure	**2 268.92**	**3 381.26**	**2 441.80**	**1 967.33**	**2 444.16**	**1 984.10**	**1 935.64**
By character and object:							
Intergovernmental	37.78	94.57	44.98	19.30	18.45	23.76	-
To State governments	-	-	-	-	-	-	-
To local governments	37.78	94.57	44.98	19.30	18.45	23.76	-
Current operation	1 979.19	2 807.47	1 679.09	1 566.74	2 062.01	1 632.33	1 450.93
Capital outlay	61.29	240.46	560.40	191.11	172.17	151.19	206.72
Construction	42.60	200.65	469.87	139.54	126.26	140.14	64.62
Assistance and subsidies	86.07	81.29	-	28.69	28.56	1.22	-
Interest on debt	104.59	38.84	66.00	104.72	95.87	61.74	202.48
Insurance benefits and repayments	-	118.63	91.34	56.78	67.10	113.87	75.50
Exhibit—Salaries and wages	1 051.01	1 648.61	1 155.89	959.94	1 225.95	813.24	618.17
General expenditure	2 268.92	3 262.64	2 350.46	1 910.55	2 377.06	1 759.94	1 651.92
Current expenditure	2 207.63	3 022.17	1 790.06	1 719.44	2 204.89	1 631.08	1 445.19
Intergovernmental expenditure	37.78	94.57	44.98	19.30	18.45	23.76	-
Capital outlay	61.29	240.46	560.40	191.11	172.17	128.86	206.72
General expenditure by function:							
Education services:							
Education	800.26	1 368.20	880.26	896.39	934.07	869.65	-
Elementary and secondary education	800.26	1 368.20	880.26	896.39	934.07	869.65	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	21.50	31.78	17.12	24.42	44.58	11.08	13
Social services and income maintenance:							
Public welfare	256.07	182.88	121.87	62.70	113.73	38.08	-
Hospitals	-	-	-	-	-	-	-
Health	37.01	43.20	18.77	30.88	46.39	18.36	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	40.30	120.17	98.40	83.13	116.94	78.55	36.83
Capital outlay	4.97	78.43	55.32	25.54	27.32	29.67	-
Air transportation	5.86	-	29.69	-	-	-	-
Parking facilities	2.51	2.42	44.38	11.28	12.85	43.59	177.98
Other	-	-	-	2.44	-	-	260.50
Public safety:							
Police protection	146.77	215.53	154.86	112.93	188.55	124.09	258.99
Fire protection	135.77	143.05	164.21	90.86	169.09	120.51	145.16
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2.94	24.02	10.65	6.21	11.15	3.02	15.64
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	63.65	-	186.32	86.85	74.55	47.21	209.40
Capital outlay	1.92	-	126.55	30.38	43.58	12	-
Solid waste management	76.28	70.84	11.29	78.12	154.48	29.76	75.47
Parks and recreation	28.75	140.15	38.11	80.64	71.74	33.96	51.42
Housing and community development	36.63	200.59	166.44	27.60	23.47	22.07	49.86
Government administration:							
Financial administration	27.43	90.85	23.30	33.61	29.20	33.91	49.54
Judicial and legal	12.30	-	7.88	5.67	9.08	52.50	27.30
General public buildings	17.30	47.05	10.99	38.70	27.52	14.98	-
Other	15.33	48.91	21.29	23.20	24.31	18.21	53.08
Interest on general debt	104.59	38.84	66.00	104.72	95.87	42.96	165.59
General expenditure, n.e.c.	437.68	494.14	280.63	110.21	249.49	159.44	75.00
Utility and liquor store expenditure	-	-	-	-	-	110.29	208.22
Insurance trust expenditure	-	118.63	91.34	56.78	67.10	113.87	75.50
Debt outstanding	**1 469.84**	**644.14**	**1 428.46**	**1 532.42**	**1 541.24**	**667.76**	**2 933.21**
Long-term	1 469.84	644.14	1 428.46	1 532.42	1 202.12	569.21	2 933.21
Full faith and credit	1 469.84	644.14	991.84	1 532.42	1 202.12	569.21	1 765.50
Utility debt only	-	-	-	-	-	280.81	668.78
Long-term debt issued	417.22	121.86	161.50	65.68	-	107.04	399.09
Long-term debt retired	55.34	70.30	107.80	149.97	184.77	65.91	657.81
Cash and security holdings	**371.87**	**3 480.07**	**1 395.52**	**1 845.75**	**1 612.06**	**743.55**	**1 853.54**
Exhibit—City contribution to own retirement systems	-	113.79	69.19	79.09	88.88	51.09	38.76

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
	92	93	94	95	96	97	98
Population, 1988	617 000	97 650	145 610	86 230	162 080	120 140	635 430
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**6 677.91**	**1 127.13**	**1 272.39**	**1 909.82**	**739.00**	**861.05**	**2 014.24**
General revenue	6 292.66	846.90	960.99	732.32	495.42	679.50	1 000.58
Intergovernmental revenue	1 906.16	110.25	131.76	91.49	137.06	114.90	201.63
From Federal Government	1 803.74	8.48	31.61	20.69	58.05	13.98	60.25
From State governments	–	70.53	94.46	69.21	77.60	81.01	139.43
From local governments	102.42	31.26	5.69	1.59	1.42	19.91	1.95
General revenue from own sources	4 386.51	736.65	829.24	640.83	358.36	564.60	798.95
Taxes	3 635.52	335.44	503.97	190.95	266.25	324.08	325.89
Property	1 151.97	179.34	244.14	62.83	139.41	154.73	246.15
General sales	694.92	–	–	–	–	–	–
Selective sales	348.60	134.87	228.67	95.14	107.23	152.90	64.74
Income	1 231.58	–	–	–	–	–	–
Other	208.46	21.23	31.17	12.99	19.60	16.43	14.80
Current charges	371.27	280.33	146.20	196.63	35.20	159.83	181.44
Miscellaneous revenue	379.72	120.88	179.07	253.25	56.92	80.71	291.82
Utility and liquor store revenue	86.70	194.02	239.76	1 181.55	122.17	52.48	931.60
Insurance trust revenue	298.54	86.21	71.64	75.95	121.41	129.07	82.06
Expenditure	**6 720.57**	**1 007.31**	**1 138.42**	**2 019.48**	**625.31**	**727.52**	**2 115.80**
By character and object:							
Intergovernmental	193.36	–	–	–	–	–	14.31
To State governments	–	–	–	–	–	–	13.99
To local governments	193.36	–	–	–	–	–	.32
Current operation	5 030.78	802.12	852.74	1 349.80	546.43	620.75	1 151.04
Capital outlay	534.41	140.24	145.55	341.73	18.56	55.78	576.72
Construction	422.68	134.37	132.11	336.83	12.99	39.25	523.02
Assistance and subsidies	164.44	–	–	–	–	–	2.73
Interest on debt	347.04	36.65	68.44	292.11	22.98	15.00	325.37
Insurance benefits and repayments	450.54	28.31	71.68	35.85	37.34	35.99	45.61
Exhibit—Salaries and wages	2 648.07	396.37	577.47	519.53	408.38	426.30	399.48
General expenditure	6 127.34	787.65	804.72	814.00	476.60	613.28	869.22
Current expenditure	5 643.90	680.72	732.92	691.15	467.20	578.99	728.20
Intergovernmental expenditure	193.36	–	–	–	–	–	14.31
Capital outlay	483.43	106.93	71.80	122.85	9.41	34.29	141.02
General expenditure by function:							
Education services:							
Education	1 046.15	–	–	–	–	–	.02
Elementary and secondary education	892.30	–	–	–	–	–	.02
Higher education	153.85	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	26.91	34.85	–	–	5.99	–	12.69
Social services and income maintenance:							
Public welfare	1 020.40	–	–	–	–	1.28	15.31
Hospitals	429.07	–	–	–	–	–	29.38
Health	226.62	–	–	5.53	–	–	17.59
Other	16.76	–	–	–	–	–	–
Transportation:							
Highways	180.47	90.57	37.88	51.41	12.18	59.55	51.94
Capital outlay	137.22	23.81	17.85	3.32	2.88	22.02	20.38
Air transportation	–	1.79	13.80	51.91	–	–	33.31
Parking facilities	1.98	13.72	19.13	–	1.68	8.98	2.15
Other	193.36	2.94	.01	–	–	–	54.55
Public safety:							
Police protection	399.26	133.92	241.50	140.06	131.79	169.35	96.89
Fire protection	159.72	58.96	92.51	74.30	74.26	100.72	67.44
Correction	438.84	–	–	–	–	3.19	23.17
Protective inspection and regulation	79.49	9.75	23.68	11.12	.60	13.58	7.26
Environment and housing:							
Natural resources	–	4.09	–	–	.02	–	1.19
Sewerage	179.39	114.07	–	62.47	–	63.38	56.08
Capital outlay	48.88	38.07	–	–	–	–	19.86
Solid waste management	62.24	104.68	46.93	141.42	57.87	49.12	39.13
Parks and recreation	91.04	105.27	122.48	21.04	35.66	56.35	45.09
Housing and community development	357.19	5.16	17.65	22.92	28.36	4.32	54.54
Government administration:							
Financial administration	85.86	21.29	44.61	33.26	13.51	21.05	22.07
Judicial and legal	181.35	6.85	6.36	7.78	2.10	3.65	20.97
General public buildings	87.79	–	–	–	–	–	11.95
Other	61.07	16.21	14.37	24.14	16.49	12.75	10.55
Interest on general debt	344.96	24.67	52.59	118.09	20.96	8.02	144.64
General expenditure, n.e.c.	457.41	38.86	71.23	48.54	75.12	38.01	51.31
Utility and liquor store expenditure	142.70	191.36	262.01	1 169.64	111.37	78.24	1 200.96
Insurance trust expenditure	450.54	28.31	71.68	35.85	37.34	35.99	45.61
Debt outstanding	**4 932.05**	**777.99**	**908.69**	**4 083.27**	**307.04**	**264.87**	**6 320.33**
Long-term	4 932.05	777.99	908.69	4 083.27	307.04	264.87	6 320.33
Full faith and credit	4 012.59	28.47	391.26	10.32	–	32.25	651.43
Utility debt only	29.58	344.78	190.10	1 822.75	35.61	131.46	3 970.75
Long-term debt issued	788.75	–	–	2.90	–	–	684.09
Long-term debt retired	451.36	26.72	51.89	86.44	1.45	19.84	423.51
Cash and security holdings	**3 589.76**	**1 886.79**	**2 326.54**	**2 780.41**	**1 532.69**	**1 445.09**	**4 592.71**
Exhibit—City contribution to own retirement systems	313.29	29.87	59.56	26.63	38.75	38.87	60.92

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	99	100	101	102	103	104	105	106
Population, 1988	371 100	92 590	155 950	235 450	125 640	281 790	83 540	420 220
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	**851.15**	**1 419.34**	**3 793.82**	**1 078.23**	**1 951.74**	**1 371.19**	**1 306.87**	**1 703.43**
General revenue	756.78	1 264.48	2 185.64	858.23	711.83	963.91	491.80	1 430.80
Intergovernmental revenue	148.82	139.13	221.06	98.65	111.00	154.87	134.85	309.63
From Federal Government	51.95	22.34	18.67	19.22	27.36	47.96	32.99	95.97
From State governments	82.86	93.26	125.89	77.32	72.14	96.23	18.78	24.61
From local governments	14.00	23.53	76.50	2.12	11.50	10.68	83.07	189.05
General revenue from own sources	607.96	1 125.35	1 944.58	759.58	600.83	809.03	356.75	1 121.18
Taxes	418.15	833.21	402.35	313.44	154.09	359.38	189.90	461.39
Property	308.83	448.45	140.40	194.01	54.30	128.78	100.42	260.99
General sales	–	–	–	–	–	–	–	–
Selective sales	89.75	352.65	227.05	106.77	88.61	203.19	52.74	127.93
Income	–	–	–	–	–	–	–	–
Other	19.78	32.11	34.90	12.66	11.18	27.39	16.14	72.45
Current charges	102.75	115.92	806.30	183.72	259.22	305.84	130.62	481.93
Miscellaneous revenue	87.06	176.22	735.93	282.41	187.52	143.83	56.84	197.87
Utility and liquor store revenue	–	154.87	1 573.05	154.36	1 150.06	81.88	775.52	157.25
Insurance trust revenue	94.37	–	55.14	65.64	89.84	325.41	39.75	116.37
Expenditure	**989.22**	**1 877.31**	**4 478.26**	**1 212.40**	**1 708.21**	**1 198.88**	**1 298.45**	**1 847.48**
By character and object:								
Intergovernmental	6.61	–	–	–	–	–	8.49	76.91
To State governments	–	–	–	–	–	–	–	8.75
To local governments	6.61	–	–	–	–	–	8.49	68.16
Current operation	626.07	1 062.86	2 075.96	682.18	1 240.17	614.77	1 084.48	827.11
Capital outlay	169.79	445.98	1 794.67	347.68	315.36	334.71	84.63	422.71
Construction	96.90	436.36	1 770.79	343.80	313.44	321.79	11.34	308.83
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	99.94	68.47	587.60	124.91	116.58	174.19	9.86	194.65
Insurance benefits and repayments	76.80	–	20.03	77.63	36.12	72.90	19.01	126.10
Exhibit—Salaries and wages	390.74	638.18	829.46	350.84	397.74	356.93	318.54	487.54
General expenditure	892.42	1 406.89	2 583.66	960.59	770.82	1 006.74	489.52	1 323.94
Current expenditure	722.62	981.08	1 226.21	651.59	600.65	724.98	406.32	968.90
Intergovernmental expenditure	6.61	–	–	–	–	–	8.49	76.91
Capital outlay	169.79	425.81	1 357.45	309.00	170.17	281.76	81.20	335.05
General expenditure by function:								
Education services:								
Education	.10	–	–	–	–	–	–	66.01
Elementary and secondary education	–	–	–	–	–	–	–	66.01
Higher education	.10	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	5.43	.38	9.25	–	–	–	–
Social services and income maintenance:								
Public welfare	2.57	1.33	–	–	3.01	–	–	10.30
Hospitals	–	.21	–	–	.77	–	–	–
Health	.39	4.64	–	–	.60	.02	–	.15
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	47.44	36.34	87.92	52.80	136.74	53.22	27.12	66.87
Capital outlay	26.52	21.34	33.27	10.47	81.81	29.48	5.88	10.72
Air transportation	–	–	892.29	2.83	66.83	–	16.38	163.87
Parking facilities	28.22	32.65	45.01	11.02	–	38.42	–	–
Other	–	–	–	48.19	–	–	–	–
Public safety:								
Police protection	189.37	263.94	167.29	132.63	102.20	137.43	70.66	143.12
Fire protection	101.75	93.58	108.23	52.47	55.21	62.34	52.85	80.66
Correction	–	–	–	–	–	–	1.80	25.96
Protective inspection and regulation	8.30	19.89	14.98	10.15	7.85	10.98	3.72	9.45
Environment and housing:								
Natural resources	–	–	19.97	–	–	39.61	–	2.23
Sewerage	18.74	–	417.35	–	104.15	143.97	44.80	106.05
Capital outlay	18.74	–	281.34	–	29.73	81.35	3.57	48.45
Solid waste management	75.80	45.24	55.28	101.26	69.54	83.60	54.88	61.98
Parks and recreation	94.90	529.83	131.86	274.52	72.75	186.09	42.21	116.48
Housing and community development	90.57	20.96	17.01	16.57	9.07	24.70	26.27	35.07
Government administration:								
Financial administration	49.92	47.90	51.57	29.49	21.63	22.20	7.03	29.48
Judicial and legal	7.04	8.86	6.82	4.61	5.35	2.53	1.44	18.52
General public buildings	5.73	–	–	–	–	–	4.90	55.98
Other	22.25	25.59	20.04	7.83	16.56	6.76	28.96	19.32
Interest on general debt	89.94	68.21	236.49	113.17	39.26	161.48	1.21	177.25
General expenditure, n.e.c.	59.39	202.26	311.18	93.82	59.29	33.39	85.52	138.23
Utility and liquor store expenditure	–	170.42	1 874.58	174.17	901.27	116.93	717.92	197.44
Insurance trust expenditure	76.80	–	20.03	77.63	36.12	72.90	19.01	126.10
Debt outstanding	**1 355.84**	**1 185.14**	**13 312.78**	**2 189.84**	**2 964.79**	**3 824.36**	**168.30**	**2 845.12**
Long-term	1 355.84	1 185.14	11 422.93	2 189.84	2 964.79	3 824.15	129.52	2 845.12
Full faith and credit	751.93	1 056.59	–	108.30	–	–	15.50	159.48
Utility debt only	–	4.16	3 547.32	137.80	1 001.53	175.91	129.52	188.63
Long-term debt issued	220.22	–	3 722.35	515.12	1 292.18	2 842.47	–	138.01
Long-term debt retired	212.41	84.13	158.60	406.63	42.42	1 116.90	11.85	76.58
Cash and security holdings	**1 962.90**	**1 184.74**	**8 013.70**	**2 379.89**	**4 588.58**	**4 200.97**	**872.58**	**3 402.87**
Exhibit—City contribution to own retirement systems	63.65	–	22.92	46.66	55.97	26.54	26.66	124.48

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
	107	108	109	110	111	112	113
Population, 1988	177 680	117 940	145 980	838 500	111 030	91 150	2 977 520
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	**655.97**	**602.12**	**901.27**	**759.01**	**592.02**	**564.53**	**1 087.15**
General revenue	583.93	496.40	743.89	668.88	589.34	448.37	884.97
Intergovernmental revenue	148.38	210.86	223.21	136.06	141.57	85.38	219.48
From Federal Government	20.23	56.03	74.46	86.45	103.85	15.68	84.96
From State governments	31.73	8.72	29.41	48.25	37.61	69.70	131.35
From local governments	96.43	145.91	119.34	1.36	11	-	3.17
General revenue from own sources	435.55	285.74	520.68	532.83	447.77	363.00	665.49
Taxes	298.73	189.35	245.30	403.74	196.30	284.37	492.54
Property	174.87	77.80	133.54	319.51	169.22	145.89	167.00
General sales	-	-	-	-	-	95.82	90.76
Selective sales	83.80	88.75	86.32	49.46	10.38	32.39	180.29
Income	-	-	-	-	-	-	-
Other	40.06	22.80	25.44	34.77	16.71	10.27	44.49
Current charges	66.96	40.22	170.20	66.16	192.03	28.83	125.53
Miscellaneous revenue	69.86	56.17	105.18	62.93	59.44	49.80	47.42
Utility and liquor store revenue	48.94	8.24	102.73	90.13	2.68	70.94	64.55
Insurance trust revenue	23.10	97.48	54.66	-	-	45.22	137.63
Expenditure	**598.22**	**570.70**	**881.00**	**941.27**	**660.21**	**495.19**	**1 079.67**
By character and object:							
Intergovernmental	7.33	18.07	7.71	-	16	-	22.16
To State governments	.61	2.39	-	-	-	-	4.97
To local governments	6.72	15.68	7.71	-	16	-	17.19
Current operation	403.07	404.73	587.84	605.96	433.25	401.88	700.29
Capital outlay	131.07	111.03	214.90	264.22	214.35	35.89	173.83
Construction	100.30	57.74	166.74	203.30	136.86	24.22	156.09
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	42.22	20.03	58.30	71.07	12.45	36.36	74.83
Insurance benefits and repayments	14.53	16.84	12.26	-	-	21.08	107.56
Exhibit—Salaries and wages	208.03	218.53	272.06	301.45	238.70	210.59	485.46
General expenditure	465.54	541.56	744.29	765.98	637.68	390.70	913.94
Current expenditure	381.14	432.59	557.68	561.24	429.38	369.54	748.30
Intergovernmental expenditure	7.33	18.07	7.71	-	16	-	22.16
Capital outlay	84.40	108.96	186.61	204.75	208.30	21.15	165.65
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	9.96
Elementary and secondary education	-	-	-	-	-	-	9.96
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	14.51	17.48	21.73
Social services and income maintenance:							
Public welfare	2.93	-	5.10	-	-	-	26.45
Hospitals	21.95	-	-	-	-	-	-
Health	5.27	-	-	8.86	-	1.62	24.96
Other	-	-	-	-	-	-	-
Transportation:							
Highways	30.89	31.60	12.59	67.37	3.57	63.72	81.97
Capital outlay	13.51	7.78	.29	18.68	.16	16.26	42.87
Air transportation	4.65	16.14	33.29	-	39.92	2.95	114.85
Parking facilities	-	-	7.34	.01	81.82	2.67	-
Other	-	5.87	-	-	-	-	11.69
Public safety:							
Police protection	87.89	92.79	103.41	99.25	70.35	87.21	188.94
Fire protection	48.77	88.25	53.11	43.65	78.43	50.67	70.85
Correction	26.17	2.87	7.71	-	-	-	-
Protective inspection and regulation	2.64	5.65	8.14	5.39	9.32	7.33	7.18
Environment and housing:							
Natural resources	-	-	-	8.96	-	-	-
Sewerage	70.38	91	54.15	66.39	94.28	-	23.58
Capital outlay	46.60	-	15.23	28.83	53.99	-	8.78
Solid waste management	26.13	39.94	50.28	85.60	42.69	15.60	48.01
Parks and recreation	18.93	58.47	40.13	60.59	40.81	22.16	13.37
Housing and community development	18.84	53.17	21.32	49.73	73.54	4.84	45.34
Government administration:							
Financial administration	9.70	4.82	25.07	32.75	23.38	8.83	20.87
Judicial and legal	19.66	4.47	7.18	16.99	9.65	4.14	4.86
General public buildings	9.51	11.57	-	27.84	3.45	2.23	14.81
Other	27.81	42.78	28.23	22.32	6.96	6.46	8.75
Interest on general debt	9.23	19.37	34.40	69.63	12.45	34.74	71.17
General expenditure, n.e.c.	24.39	62.88	252.84	80.66	32.56	58.05	104.58
Utility and liquor store expenditure	118.14	12.30	124.46	175.28	22.53	83.42	57.17
Insurance trust expenditure	14.53	16.84	12.26	-	-	21.08	107.56
Debt outstanding	**544.81**	**290.83**	**771.83**	**707.77**	**221.70**	**509.05**	**1 222.27**
Long-term	544.81	290.83	771.83	707.77	113.62	509.05	1 222.27
Full faith and credit	38.90	122.27	119.13	699.08	-	145.47	420.19
Utility debt only	413.75	17.59	305.40	38.81	-	30.88	59.22
Long-term debt issued	111.80	-	17.86	129.18	22.97	-	279.66
Long-term debt retired	21.75	29.31	44.42	24.78	19.81	-	102.28
Cash and security holdings	**589.34**	**830.18**	**1 152.58**	**347.17**	**220.00**	**973.42**	**1 989.13**
Exhibit—City contribution to own retirement systems	27.21	23.09	13.23	-	-	21.38	72.23

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.						Indiana	
	Decatur	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	114	115	116	117	118	119	120	121
Population, 1988	88 220	74 540	79 620	109 560	134 500	99 860	128 210	179 810
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31
Revenue	**572.06**	**1 017.78**	**1 422.26**	**703.70**	**635.50**	**1 575.55**	**579.51**	**1 186.62**
General revenue	434.71	845.20	627.22	609.73	480.73	565.40	490.08	740.26
Intergovernmental revenue	94.22	136.93	70.80	149.89	136.14	90.43	158.13	181.65
From Federal Government	32.16	17.12	1.07	53.70	42.04	18.14	53.44	31.87
From State governments	59.87	119.81	42.87	96.19	85.23	71.83	94.36	138.94
From local governments	2.19	–	26.87	–	8.86	.46	10.33	10.84
General revenue from own sources	340.49	708.26	556.42	459.84	344.59	474.97	331.95	558.61
Taxes	228.25	385.47	335.66	338.47	264.46	329.56	153.41	274.98
Property	66.88	154.66	155.83	127.40	133.14	86.02	147.90	271.85
General sales	82.33	161.58	99.40	160.97	92.66	208.21	–	–
Selective sales	73.07	34.16	71.67	31.20	11.01	27.69	–	–
Income	–	–	–	–	–	–	–	–
Other	5.97	35.08	8.77	18.90	27.65	7.64	5.51	3.13
Current charges	8.42	77.19	80.41	20.78	32.13	53.19	138.27	219.82
Miscellaneous revenue	103.82	245.60	140.35	100.58	47.99	92.22	40.27	63.81
Utility and liquor store revenue	97.03	118.27	773.08	–	73.52	959.86	76.13	425.03
Insurance trust revenue	40.32	54.31	21.95	93.97	81.26	50.28	13.30	21.33
Expenditure	**614.68**	**898.34**	**1 407.27**	**605.21**	**557.76**	**1 473.96**	**567.76**	**1 211.73**
By character and object:								
Intergovernmental	3.87	–	.04	–	5.04	7.22	–	–
To State governments	–	–	–	–	2.51	–	–	–
To local governments	3.87	–	.04	–	2.53	7.22	–	–
Current operation	346.50	513.59	929.60	422.28	371.20	1 078.06	469.46	1 020.70
Capital outlay	149.23	153.92	388.96	69.59	110.81	226.95	48.94	68.38
Construction	133.78	57.89	360.36	57.35	62.31	214.16	37.27	37.27
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	94.63	204.09	84.95	76.17	36.79	136.78	24.92	54.41
Insurance benefits and repayments	20.46	26.74	3.72	37.18	33.93	24.95	24.45	68.24
Exhibit—Salaries and wages	200.80	280.39	257.25	187.29	208.48	477.71	236.78	407.65
General expenditure	421.48	774.71	662.12	568.04	445.78	478.61	463.42	758.56
Current expenditure	315.43	620.79	456.57	498.45	362.48	452.63	441.27	699.59
Intergovernmental expenditure	3.87	–	.04	–	5.04	7.22	–	–
Capital outlay	106.05	153.92	205.55	69.59	83.30	25.98	22.15	58.97
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	23.40	15.74	30.37	20.99	24.50	24.10	3.39	–
Social services and income maintenance:								
Public welfare	–	–	–	–	24.95	–	–	–
Hospitals	–	–	–	–	–	–	–	–
Health	–	–	–	58	27	15.26	14.20	6.00
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	96.74	83.36	110.68	104.96	105.74	63.40	41.88	71.49
Capital outlay	59.94	22.35	37.93	27.85	64.48	.73	.30	17.31
Air transportation	–	–	–	–	–	–	13.88	–
Parking facilities	5.74	4.75	39.48	4.77	7.50	4.23	2.08	5.63
Other	–	–	–	–	–	–	.27	–
Public safety:								
Police protection	60.19	98.40	173.35	94.28	92.50	89.67	65.70	117.38
Fire protection	56.17	62.81	61.82	66.72	70.13	82.05	61.85	73.41
Correction	3.87	–	–	–	–	–	–	–
Protective inspection and regulation	3.09	3.09	8.16	9.33	6.29	5.88	3.50	–
Environment and housing:								
Natural resources	–	–	–	–	–	–	–	.33
Sewerage	22.04	106.52	23.50	21.35	–	14.24	83.61	237.83
Capital outlay	16.29	77.41	–	3.38	–	4.90	8.30	20.51
Solid waste management	2.97	18.14	34.94	.20	26.39	–	–	–
Parks and recreation	1.46	6.37	12.84	.74	–	23.96	40.26	65.97
Housing and community development	23.15	13.80	1.07	50.31	22.22	20.89	36.32	23.69
Government administration:								
Financial administration	14.17	9.16	15.99	8.52	11.02	11.69	11.45	11.60
Judicial and legal	2.52	5.53	5.16	2.13	6.41	7.32	2.41	2.11
General public buildings	2.78	3.56	26.94	12.34	3.14	8.61	2.27	–
Other	8.55	19.39	22.57	48.28	15.20	12.48	3.35	17.73
Interest on general debt	51.36	185.93	59.39	76.17	26.74	51.17	24.19	36.16
General expenditure, n.e.c.	43.31	138.17	35.87	46.37	3.19	43.66	52.81	89.23
Utility and liquor store expenditure	172.74	96.89	741.43	–	78.05	970.40	79.89	384.93
Insurance trust expenditure	20.46	26.74	3.72	37.18	33.93	24.95	24.45	68.24
Debt outstanding	**1 301.05**	**2 370.46**	**1 287.16**	**1 138.83**	**510.21**	**2 068.74**	**412.03**	**933.19**
Long-term	1 301.05	2 370.46	1 287.16	1 102.32	510.21	2 068.74	412.03	933.19
Full faith and credit	261.38	508.65	782.89	526.12	263.67	129.75	149.01	315.40
Utility debt only	479.82	326.94	274.43	–	133.38	1 209.44	12.01	249.57
Long-term debt issued	159.83	183.79	357.95	33.18	106.65	80.81	74.88	27.02
Long-term debt retired	60.32	319.01	94.81	43.35	30.58	95.11	34.65	50.00
Cash and security holdings	**1 365.68**	**2 612.06**	**1 364.97**	**1 605.81**	**1 113.35**	**1 723.43**	**290.30**	**366.68**
Exhibit—City contribution to own retirement systems	12.14	23.88	12.32	10.54	18.66	23.99	12.80	34.42

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	122	123	124	125	126	127	128	129
Population, 1988	132 460	84 630	727 130	106 190	110 300	97 140	192 910	79 240
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue	**571.95**	**872.69**	**1 121.86**	**665.38**	**928.50**	**881.90**	**948.15**	**938.98**
General revenue	560.50	756.50	1 090.56	501.66	824.94	840.52	783.21	833.14
Intergovernmental revenue	172.78	205.23	321.91	126.26	163.68	176.44	107.92	151.70
From Federal Government	65.94	67.34	74.23	25.30	79.27	50.02	29.79	60.70
From State governments	106.82	137.89	245.34	100.96	82.49	126.42	78.13	81.25
From local governments	.02	-	2.34	-	1.92	-	-	9.76
General revenue from own sources	387.72	551.27	768.65	375.39	661.26	664.08	675.29	681.44
Taxes	256.66	333.31	488.07	236.25	304.71	311.84	332.05	351.63
Property	253.79	328.24	401.03	231.41	284.15	277.35	301.32	250.19
General sales	-	-	-	-	-	14.65	-	73.42
Selective sales	-	-	23.52	-	12.14	9.53	24.43	24.18
Income	-	-	50.37	-	-	-	-	-
Other	2.87	5.07	13.16	4.84	8.42	10.30	6.30	3.84
Current charges	69.89	151.72	206.46	103.05	224.00	127.11	224.88	136.22
Miscellaneous revenue	61.17	66.24	74.12	36.10	132.55	225.14	118.37	193.59
Utility and liquor store revenue	-	103.64	9.26	148.66	62.54	3.16	101.11	65.81
Insurance trust revenue	11.44	12.55	22.04	15.07	41.02	38.22	63.83	40.03
Expenditure	**505.65**	**868.58**	**1 164.01**	**690.79**	**897.91**	**879.57**	**981.20**	**802.97**
By character and object:								
Intergovernmental	-	-	8.83	-	-	-	-	1.00
To State governments	-	-	8.07	-	-	-	-	-
To local governments	-	-	.76	-	-	-	-	1.00
Current operation	371.87	714.49	709.16	613.79	566.55	472.07	641.57	571.35
Capital outlay	42.69	87.64	286.34	21.32	226.67	207.47	170.92	114.03
Construction	27.01	59.22	206.26	1.76	194.43	136.60	166.64	108.40
Assistance and subsidies	-	-	43.26	-	-	-	-	-
Interest on debt	69.99	43.39	75.79	13.52	84.37	182.09	140.51	90.93
Insurance benefits and repayments	21.09	23.07	40.63	42.16	20.33	18.04	28.19	25.66
Exhibit—Salaries and wages	212.40	318.14	343.51	288.69	280.38	224.23	286.16	250.53
General expenditure	484.55	738.73	1 093.48	495.13	757.83	836.59	860.99	707.51
Current expenditure	441.86	651.36	807.47	481.62	576.07	629.11	715.97	596.78
Intergovernmental expenditure	-	-	8.83	-	-	-	-	1.00
Capital outlay	42.69	87.37	286.01	13.51	181.76	207.47	145.02	110.73
General expenditure by function:								
Education services:								
Education	-	-	64	-	-	-	-	-
Elementary and secondary education	-	-	64	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	22.64	16.59	16.60	22.39
Social services and income maintenance:								
Public welfare	-	-	79.87	-	-	.08	-	-
Hospitals	-	-	152.65	-	-	-	-	-
Health	20.47	7.07	31.61	4.82	31.70	12.51	.63	1.87
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	33.01	52.37	60.25	39.39	144.02	118.74	124.62	87.99
Capital outlay	1.43	15.38	20.67	.61	68.79	64.20	55.84	33.92
Air transportation	6.35	-	73.02	-	50.56	7.67	49.96	21.57
Parking facilities	-	-	.94	4.89	14.49	6.32	43.31	13.65
Other	-	4.63	-	-	-	-	-	-
Public safety:								
Police protection	45.63	80.48	100.97	73.75	73.94	78.30	92.29	85.75
Fire protection	44.04	64.06	39.99	53.71	62.33	67.47	59.18	67.69
Correction	-	.25	30.86	-	-	-	2.20	1.00
Protective inspection and regulation	-	-	5.79	.29	.15	8.13	13.60	.97
Environment and housing:								
Natural resources	-	-	16.84	-	-	-	-	-
Sewerage	71.41	145.89	173.19	86.86	89.96	103.98	31.87	56.61
Capital outlay	27.01	56.81	108.98	5.43	32.32	51.17	2.72	12.94
Solid waste management	5.16	17.49	21.23	13.65	31.14	17.30	24.25	20.23
Parks and recreation	27.71	33.22	25.49	55.65	66.26	80.13	61.70	56.02
Housing and community development	5.75	30.25	61.82	26.53	38.81	28.12	89.31	79.63
Government administration:								
Financial administration	39.32	-	24.36	29.17	6.96	11.58	15.40	11.22
Judicial and legal	6.44	6.75	31.90	2.42	3.06	3.28	4.21	7.65
General public buildings	4.07	7.40	-	1.94	-	19.87	10.70	5.35
Other	21.06	12.34	17.49	3.71	11.60	3.74	13.19	5.02
Interest on general debt	69.99	42.02	74.32	13.29	84.37	182.09	136.89	89.77
General expenditure, n.e.c.	84.17	234.54	70.27	85.06	25.82	70.67	71.07	73.13
Utility and liquor store expenditure	-	106.78	29.90	153.50	119.76	25.05	92.02	69.80
Insurance trust expenditure	21.09	23.07	40.63	42.16	20.33	18.04	28.19	25.66
Debt outstanding	**954.80**	**653.22**	**1 306.57**	**322.14**	**967.50**	**2 396.10**	**1 645.34**	**1 157.94**
Long-term	954.80	653.22	1 265.08	322.14	967.50	2 396.10	1 645.34	1 157.94
Full faith and credit	240.31	520.21	911.87	258.03	298.55	628.37	162.64	352.09
Utility debt only	-	27.47	16.62	4.61	-	-	81.26	15.31
Long-term debt issued	-	71.72	430.23	16.95	77.06	81.58	122.34	27.76
Long-term debt retired	84.13	62.46	46.38	15.07	75.06	87.25	216.96	125.45
Cash and security holdings	**782.07**	**333.95**	**889.73**	**171.95**	**1 914.93**	**2 379.44**	**1 844.25**	**1 458.80**
Exhibit—City contribution to own retirement systems	-	10.33	24.22	29.39	8.28	19.43	27.95	22.34

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	130	131	132	133	134	135	136	137
Population, 1988	160 630	106 860	122 360	295 320	225 660	281 880	360 270	75 120
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue	**1 047.83**	**497.96**	**821.23**	**972.19**	**980.50**	**968.37**	**1 004.84**	**430.90**
General revenue	1 047.83	497.96	729.74	805.54	917.23	776.64	910.35	426.16
Intergovernmental revenue	145.30	93.78	88.16	137.34	171.29	158.52	131.33	235.81
From Federal Government	11.75	5.64	21.03	-	119.17	123.87	61.19	20.47
From State governments	44.54	51.62	50.30	44.03	50.93	34.66	58.50	7.45
From local governments	89.01	36.52	16.83	93.30	1.20	-	11.64	207.88
General revenue from own sources	902.53	404.18	641.58	668.20	745.95	618.12	779.03	190.35
Taxes	311.54	308.64	341.18	226.68	399.83	417.57	419.97	100.00
Property	227.65	109.92	174.17	146.03	76.25	121.90	155.13	54.02
General sales	32.51	148.83	119.16	-	-	-	199.56	-
Selective sales	50.29	41.25	41.66	69.64	66.83	62.73	37.80	28.04
Income	-	-	-	-	251.71	227.77	-	-
Other	1.10	8.64	6.19	11.01	5.04	5.18	27.48	17.94
Current charges	110.50	24.22	115.68	143.96	151.06	70.64	188.69	69.82
Miscellaneous revenue	480.50	71.33	184.73	297.56	195.05	129.90	170.36	20.53
Utility and liquor store revenue	-	-	91.49	70.48	5.38	191.73	7.79	-
Insurance trust revenue	-	-	-	96.17	57.89	-	86.69	4.74
Expenditure	**1 106.22**	**463.92**	**982.66**	**801.26**	**940.22**	**984.47**	**1 011.64**	**440.20**
By character and object:								
Intergovernmental	8.48	-	16	-	-	-	3.96	-
To State governments	-	-	15	-	-	-	1.35	-
To local governments	8.48	-	01	-	-	-	2.61	-
Current operation	503.59	287.22	586.99	391.48	562.86	719.14	605.13	342.51
Capital outlay	120.50	144.36	198.02	115.89	235.42	154.16	220.04	55.03
Construction	118.79	124.28	134.32	112.82	151.19	154.16	186.72	51.36
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	473.65	32.34	197.49	249.45	116.21	91.17	137.29	37.46
Insurance benefits and repayments	-	-	-	44.44	25.72	-	45.22	5.21
Exhibit—Salaries and wages	260.51	114.40	280.64	209.84	367.30	335.73	270.79	190.55
General expenditure	1 106.22	463.92	795.34	692.95	893.83	798.64	942.65	435.00
Current expenditure	985.72	319.56	698.64	582.74	661.28	706.33	730.66	379.97
Intergovernmental expenditure	8.48	-	16	-	-	-	3.96	-
Capital outlay	120.50	144.36	96.71	110.20	232.54	92.31	211.99	55.03
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	12.27	19.12	25.39	17.20	-
Social services and income maintenance:								
Public welfare	-	5.43	-	-	24.77	11.36	3.53	5.99
Hospitals	-	-	-	-	-	10.33	45.97	-
Health	4.97	1.70	31.61	3.82	40.35	3.44	18.03	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	40.63	196.30	85.98	100.89	55.65	25.11	41.73	32.31
Capital outlay	1.71	125.93	31.10	54.82	7.32	-	4.02	03
Air transportation	-	-	-	66.25	44.06	-	25.99	-
Parking facilities	3.87	-	7.94	-	10.05	5.79	1.17	-
Other	4.99	-	-	-	-	-	-	2.06
Public safety:								
Police protection	112.92	69.27	103.19	62.12	81.72	126.88	89.65	71.66
Fire protection	110.50	49.60	79.19	43.56	80.61	71.53	49.83	32.75
Correction	-	-	-	80	18.03	-	62.12	3.13
Protective inspection and regulation	80	-	5.12	7.84	3.40	13.98	6.60	13.70
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	50.11	-	56.56	48.97	111.87	-	122.32	52.80
Capital outlay	-	-	8.32	28.22	80.37	-	84.02	-
Solid waste management	9.85	-	04	3.86	36.71	61.83	39.15	18.69
Parks and recreation	19.75	41.83	82.45	32.99	33.47	52.66	45.77	50.93
Housing and community development	11.75	1.66	65.66	70	51.10	108.43	30.98	10.28
Government administration:								
Financial administration	7.33	15.21	5.92	6.72	10.03	27.62	26.32	9.04
Judicial and legal	8.30	11.31	6.50	5.96	10.06	9.29	57.40	5.74
General public buildings	23.09	9.83	9.07	5.16	62.76	31.47	28.10	26.50
Other	17.08	29.43	43.06	4.09	53.55	8.58	9.63	20.89
Interest on general debt	473.65	32.34	187.94	243.48	116.21	76.33	137.28	37
General expenditure, n.e.c.	206.64	01	25.11	41.46	30.31	128.62	83.89	41.08
Utility and liquor store expenditure	-	-	187.32	63.87	20.67	165.83	23.76	-
Insurance trust expenditure	-	-	-	44.44	25.72	-	45.22	5.21
Debt outstanding	**7 611.26**	**464.35**	**2 483.70**	**2 487.09**	**1 869.74**	**1 638.81**	**1 929.20**	**532.60**
Long-term	7 417.18	438.61	2 451.01	2 412.95	1 869.74	1 638.81	1 927.41	532.60
Full faith and credit	589.23	236.99	666.15	146.09	-	58.16	105.09	532.60
Utility debt only	-	-	157.98	94.24	-	184.32	-	-
Long-term debt issued	505.67	58.02	359.39	606.85	118.32	225.73	211.80	110.49
Long-term debt retired	106.70	44.97	445.49	1 179.26	83.91	56.99	145.56	20.43
Cash and security holdings	**7 223.36**	**466.11**	**1 955.12**	**2 422.10**	**1 905.20**	**495.32**	**2 623.94**	**418.17**
Exhibit—City contribution to own retirement systems	-	-	-	34.43	17.59	-	26.26	2.93

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana—Con.						Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government	Maine—Portland	Maryland—Baltimore	Boston	Brockton
	138	139	140	141	142	143	144	145
Population, 1988	86 230	531 710	218 010	96 000	61 280	751 400	577 830	92 410
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue	**2 730.63**	**1 289.02**	**751.57**	**1 487.15**	**1 825.36**	**2 366.02**	**2 913.29**	**1 590.65**
General revenue	778.89	1 139.51	651.16	1 155.63	1 825.36	2 157.34	2 611.35	1 457.14
Intergovernmental revenue	60.90	221.35	104.00	139.06	273.66	1 082.12	1 241.10	792.15
From Federal Government	53.61	134.84	75.46	53.49	46.02	188.36	101.87	23.86
From State governments	5.60	86.49	27.69	85.59	222.52	845.09	1 134.30	768.29
From local governments	1.68	.02	.85	-	5.12	48.67	4.93	-
General revenue from own sources	718.00	918.17	547.17	1 016.55	1 551.70	1 075.22	1 370.25	664.98
Taxes	351.73	506.78	354.03	376.38	1 078.58	801.32	953.22	579.39
Property	57.42	230.22	136.48	164.06	1 050.18	553.51	872.07	570.37
General sales	258.81	157.47	169.83	200.53	-	-	-	-
Selective sales	9.09	81.04	25.88	2.65	-	50.62	44.15	1.82
Income	-	-	-	-	-	148.45	-	-
Other	26.42	38.06	19.84	9.11	28.38	48.74	37.00	7.39
Current charges	145.27	259.45	86.93	540.52	347.91	125.82	257.97	68.21
Miscellaneous revenue	220.99	151.93	106.21	99.67	125.23	148.08	159.06	17.39
Utility and liquor store revenue	1 933.71	97.57	62.96	331.33	-	55.84	80.17	49.99
Insurance trust revenue	18.02	51.93	37.44	19	-	152.84	221.77	83.52
Expenditure	**2 679.39**	**1 390.61**	**811.08**	**1 350.26**	**2 102.56**	**2 022.53**	**2 773.53**	**1 487.72**
By character and object:								
Intergovernmental	2.01	-	-	106.91	80.37	-	126.51	28.56
To State governments	-	-	-	5.70	-	-	125.99	14.13
To local governments	2.01	-	-	101.20	80.37	-	.51	14.42
Current operation	1 843.79	822.45	514.20	1 016.86	1 594.30	1 543.88	2 014.52	1 306.36
Capital outlay	393.46	333.18	187.78	130.45	329.99	285.24	298.76	33.74
Construction	364.25	302.80	171.02	125.27	318.31	253.26	260.48	26.38
Assistance and subsidies	-	-	-	-	-	-	2.83	-
Interest on debt	422.21	178.80	83.53	95.32	97.89	104.54	84.59	27.78
Insurance benefits and repayments	17.93	56.18	25.57	.72	-	88.86	246.32	61.30
Exhibit—Salaries and wages	357.40	368.89	297.92	383.27	767.98	984.40	1 327.18	913.03
General expenditure	893.03	1 235.57	664.93	1 002.95	2 102.56	1 650.20	2 445.06	1 366.26
Current expenditure	626.07	929.03	519.21	928.71	1 772.57	1 599.32	2 163.65	1 340.47
Intergovernmental expenditure	2.01	-	-	106.91	80.37	-	126.51	28.56
Capital outlay	266.96	306.54	145.71	74.23	329.99	250.88	281.41	27.79
General expenditure by function:								
Education services:								
Education	-	-	-	101.20	801.65	618.48	780.74	707.28
Elementary and secondary education	-	-	-	101.20	801.65	589.32	780.74	707.28
Higher education	-	-	-	-	-	29.16	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	12.89	-	6.41	32.57	19.80	47.88	12.28
Social services and income maintenance:								
Public welfare	.74	32.65	-	14.44	59.14	.73	4.20	11.43
Hospitals	-	-	-	401.84	95.74	-	297.77	-
Health	-	17.70	.03	5.70	15.54	68.29	31.54	4.59
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	176.10	88.87	99.99	64.14	85.70	160.83	73.75	50.42
Capital outlay	142.48	64.47	65.16	5.40	-	96.65	34.07	-
Air transportation	-	89.84	33.37	4.89	37.43	-	-	-
Parking facilities	1.01	7.01	-	-	1.52	4.72	13.25	1.75
Other	-	1.02	-	-	26.96	.18	80.67	12.95
Public safety:								
Police protection	82.34	105.78	70.67	74.06	85.17	181.59	234.49	111.81
Fire protection	43.78	54.54	73.01	15.06	87.65	93.48	140.06	113.80
Correction	1.16	57.82	-	5.36	-	55.76	39.30	-
Protective inspection and regulation	-	19.44	4.83	-	4.75	7.02	26.56	1.47
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	2.99
Sewerage	112.17	188.63	54.52	45.36	73.40	120.89	100.85	17.82
Capital outlay	70.36	98.79	26.24	25.46	-	49.77	26.10	4.06
Solid waste management	47.85	28.79	26.23	37.11	18.05	45.15	61.21	41.90
Parks and recreation	91.15	77.02	24.07	23.89	30.03	73.53	52.37	16.70
Housing and community development	49.80	113.72	53.87	41.19	36.50	44.58	133.77	16.55
Government administration:								
Financial administration	37.98	29.72	43.89	6.84	26.39	63.65	38.22	22.80
Judicial and legal	12.61	48.44	9.55	15.01	5.81	34.86	9.91	4.95
General public buildings	4.35	34.33	10.80	10.03	8.27	19.11	19.13	23.21
Other	13.43	21.45	7.60	8.87	15.91	15.39	15.10	7.98
Interest on general debt	215.98	171.25	83.57	80.66	97.89	101.25	84.07	24.03
General expenditure, n.e.c.	22.59	54.66	88.92	43.28	456.49	121.40	179.89	161.57
Utility and liquor store expenditure	1 768.43	98.86	120.59	346.58	-	83.46	82.15	28.16
Insurance trust expenditure	17.93	56.18	25.57	.72	-	88.86	246.32	61.30
Debt outstanding	**5 762.34**	**2 223.35**	**1 599.18**	**1 416.40**	**1 251.57**	**1 982.69**	**1 415.64**	**335.96**
Long-term	5 762.34	2 217.24	1 528.52	1 416.40	1 241.56	1 568.16	1 415.64	224.06
Full faith and credit	1 376.98	994.48	562.85	98.33	1 210.92	434.48	990.99	224.06
Utility debt only	2 953.75	51.09	538.33	359.71	-	49.35	14.92	48.21
Long-term debt issued	803.72	433.84	175.58	-	207.82	190.54	310.18	-
Long-term debt retired	1 036.52	108.84	348.99	57.56	94.45	70.05	196.06	43.18
Cash and security holdings	**2 602.41**	**2 265.82**	**1 426.89**	**1 254.00**	**527.19**	**3 287.34**	**2 360.20**	**1 324.82**
Exhibit—City contribution to own retirement systems	8.00	42.19	16.32	-	-	39.50	224.44	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
	146	147	148	149	150	151	152
Population, 1988	90 290	88 920	94 070	77 890	94 330	82 230	82 640
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**2 875.04**	**1 533.43**	**1 555.88**	**1 817.08**	**1 620.99**	**1 908.68**	**2 379.10**
General revenue	2 669.21	1 434.84	1 435.89	1 636.91	1 472.58	1 675.13	2 236.18
Intergovernmental revenue	687.85	985.84	783.76	840.31	1 052.79	289.13	618.27
From Federal Government	40.95	91.27	35.38	44.19	99.75	29.28	75.44
From State governments	646.90	894.57	748.38	795.88	953.05	258.92	542.49
From local governments	-	-	-	24	-	92	35
General revenue from own sources	1 981.36	449.00	652.13	796.60	419.78	1 386.00	1 647.91
Taxes	1 128.96	330.59	530.75	589.72	335.86	1 235.38	746.78
Property	1 056.09	325.63	516.90	580.28	329.94	1 208.62	733.29
General sales	-	-	-	-	-	-	-
Selective sales	28.25	-	2.98	50	-	10.57	-
Income	-	-	-	-	-	-	-
Other	44.62	4.96	10.87	8.94	5.93	16.19	13.49
Current charges	704.82	61.97	61.55	156.21	66.00	86.33	851.21
Miscellaneous revenue	147.58	36.44	39.83	50.67	17.92	64.30	49.92
Utility and liquor store revenue	61.36	36.58	56.46	100.00	66.03	86.56	56.55
Insurance trust revenue	144.47	62.01	63.54	80.16	82.38	167.00	56.38
Expenditure	**2 908.89**	**1 482.34**	**1 547.79**	**1 754.90**	**1 588.58**	**1 883.53**	**2 740.10**
By character and object:							
Intergovernmental	116.54	10.50	41.43	21.09	26.12	63.72	116.15
To State governments	114.32	7.19	5.68	20.02	6.99	62.80	101.02
To local governments	2.22	3.32	35.75	1.08	19.13	92	15.14
Current operation	2 327.94	1 177.27	1 245.04	1 519.63	1 313.21	1 524.15	2 101.11
Capital outlay	252.12	130.38	123.88	37.58	68.02	150.99	292.79
Construction	153.51	80.93	85.05	19.69	3.17	112.61	253.57
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	38.19	12.35	41.51	37.42	18.69	10.59	83.25
Insurance benefits and repayments	173.91	131.84	95.94	139.17	162.53	134.08	146.79
Exhibit—Salaries and wages	1 344.30	786.08	729.94	905.33	735.30	1 099.53	1 160.62
General expenditure	2 691.28	1 286.65	1 416.49	1 527.01	1 384.79	1 710.68	2 559.49
Current expenditure	2 439.16	1 163.33	1 294.84	1 489.43	1 321.09	1 562.99	2 272.12
Intergovernmental expenditure	116.54	10.50	41.43	21.09	26.12	63.72	116.15
Capital outlay	252.12	123.32	121.64	37.58	63.70	147.68	287.37
General expenditure by function:							
Education services:							
Education	713.53	538.87	653.73	652.91	697.51	742.88	690.60
Elementary and secondary education	713.53	538.87	653.73	652.91	697.51	742.88	631.79
Higher education	-	-	-	-	-	-	58.81
Other	-	-	-	-	-	-	-
Libraries	28.01	11.30	7.80	13.07	24.50	27.00	21.13
Social services and income maintenance:							
Public welfare	78.87	11.73	7.27	60.64	8.16	1.03	3.96
Hospitals	542.75	3.94	-	-	-	-	943.64
Health	8.62	25.36	10.86	9.60	21.27	10.41	5.47
Other	-	-	-	-	-	-	-
Transportation:							
Highways	177.32	70.28	91.17	61.59	48.88	162.99	50.74
Capital outlay	143.05	35.04	27.26	63	5.81	30.52	17.30
Air transportation	-	52	-	-	14.88	-	-
Parking facilities	40.02	26	18.06	7.48	-	-	5.60
Other	62.51	6.04	4.73	18.68	4.93	44.45	34.44
Public safety:							
Police protection	200.82	107.91	124.92	114.88	105.88	112.84	138.43
Fire protection	172.23	103.43	135.23	137.04	85.22	109.83	114.96
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	39.90	5.29	5.06	9.41	15.45	7.94	8.62
Environment and housing:							
Natural resources	44	65	-	26	1.78	5.76	-
Sewerage	11.71	50.08	65.12	32.12	43.15	121.96	9.58
Capital outlay	70	8.22	39.13	-	7.38	76.50	5.41
Solid waste management	90.44	17.08	-	29.98	31.22	56.98	67.10
Parks and recreation	45.76	12.15	22.26	21.30	14.22	41.63	15.26
Housing and community development	27.99	102.36	36.42	51.79	35.02	27.65	23.37
Government administration:							
Financial administration	38.89	16.57	24.16	26.92	13.19	29.54	22.69
Judicial and legal	25.45	2.19	10.23	3.00	2.30	7.27	3.52
General public buildings	23.17	15.04	9.90	45.44	12.91	29.84	9.54
Other	29.07	9.54	29.66	16.34	11.80	16.21	12.26
Interest on general debt	38.19	11.79	36.77	8.36	14.01	10.59	82.83
General expenditure, n.e.c.	295.59	164.30	123.14	206.20	178.51	143.88	295.78
Utility and liquor store expenditure	43.50	43.85	35.37	88.71	41.25	38.78	33.82
Insurance trust expenditure	173.91	131.84	95.94	139.17	162.53	134.08	146.79
Debt outstanding	**630.75**	**144.91**	**491.34**	**515.86**	**419.56**	**251.49**	**1 102.54**
Long-term	630.75	142.66	326.57	515.86	207.54	216.22	1 102.54
Full faith and credit	630.75	142.66	326.57	113.37	202.77	216.22	387.42
Utility debt only	-	8.43	58.71	402.49	66.95	-	6.86
Long-term debt issued	133.07	-	-	-	-	60.81	51.37
Long-term debt retired	101.17	31.94	52.62	33.89	48.71	35.94	59.64
Cash and security holdings	**1 592.04**	**960.92**	**555.76**	**982.80**	**865.78**	**1 586.88**	**1 302.50**
Exhibit—City contribution to own retirement systems	117.70	174.24	74.53	140.45	143.25	115.18	124.50

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	153	154	155	156	157	158	159
Population, 1988	150 320	156 190	108 440	86 180	1 035 920	141 620	185 370
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**1 932.96**	**1 984.52**	**1 120.70**	**1 121.46**	**1 940.08**	**2 527.06**	**924.37**
General revenue	1 782.08	1 919.00	798.24	935.84	1 460.11	2 103.52	709.70
Intergovernmental revenue	1 095.28	926.01	226.29	185.37	712.39	581.58	197.20
From Federal Government	124.35	104.65	59.29	34.45	103.98	45.39	62.59
From State governments	970.93	821.37	159.25	150.92	454.98	509.96	130.18
From local governments	-	-	7.76	-	153.43	26.23	4.43
General revenue from own sources	686.80	992.98	571.95	750.48	747.72	1 521.95	512.50
Taxes	454.02	572.04	341.34	480.59	528.84	384.39	262.97
Property	449.53	552.99	329.15	451.90	187.41	214.38	118.39
General sales	-	-	-	-	-	-	-
Selective sales	-	3.44	-	-	49.45	-	-
Income	-	-	-	-	279.44	161.31	138.13
Other	4.49	15.62	12.19	28.68	12.53	8.71	6.45
Current charges	203.29	376.71	179.43	158.22	132.28	1 018.57	183.73
Miscellaneous revenue	29.50	44.23	51.18	111.67	86.60	118.98	65.80
Utility and liquor store revenue	64.13	65.52	179.28	63.22	136.86	125.79	100.37
Insurance trust revenue	86.75	-	143.19	122.39	343.11	297.74	114.30
Expenditure	**1 916.65**	**2 026.92**	**962.50**	**1 009.29**	**1 951.28**	**1 935.29**	**793.75**
By character and object:							
Intergovernmental	30.50	24.69	-	9.31	18.27	2.10	8.58
To State governments	8.00	22.65	-	6.12	14.56	1.80	3.12
To local governments	22.50	2.05	-	3.19	3.71	.30	5.46
Current operation	1 605.87	1 757.53	804.71	821.06	1 338.05	1 626.19	655.70
Capital outlay	106.49	211.93	77.97	71.79	290.38	87.72	58.23
Construction	77.58	55.53	63.32	26.98	238.63	13.76	40.89
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	42.23	32.76	38.88	17.42	94.20	58.43	31.94
Insurance benefits and repayments	131.55	-	40.94	89.72	210.39	162.84	41.29
Exhibit—Salaries and wages	845.45	1 099.22	314.90	478.57	623.82	825.20	282.05
General expenditure	1 713.66	1 942.26	723.77	849.87	1 474.99	1 661.83	666.31
Current expenditure	1 618.80	1 765.25	650.50	787.70	1 234.99	1 576.75	610.10
Intergovernmental expenditure	30.50	24.69	-	9.31	18.27	2.10	8.58
Capital outlay	94.86	177.01	73.28	62.17	240.00	85.08	56.21
General expenditure by function:							
Education services:							
Education	699.29	655.11	-	-	3.48	-	-
Elementary and secondary education	699.29	655.11	-	-	3.46	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	47.37	27.66	-	29.02	20.10	-	19.33
Social services and income maintenance:							
Public welfare	4.10	49.53	5.44	6.70	-	2.53	-
Hospitals	102.28	270.73	-	-	-	865.69	-
Health	14.87	23.23	-	3.48	80.73	-	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	24.97	56.31	46.92	84.44	105.86	55.36	67.44
Capital outlay	11.44	13.88	.70	8.81	9.53	.12	17.15
Air transportation	-	25.69	4.25	-	12.18	-	-
Parking facilities	1.46	6.05	45.14	-	9.78	1.96	18.94
Other	6.14	6.27	-	-	-	-	2.44
Public safety:							
Police protection	131.51	117.54	91.00	159.04	271.19	150.00	98.16
Fire protection	98.80	110.83	54.75	82.23	88.19	107.31	72.24
Correction	-	-	-	5.69	.25	2.26	3.02
Protective inspection and regulation	4.95	8.28	11.28	13.45	15.30	11.75	-
Environment and housing:							
Natural resources	3.55	-	5.12	-	-	3.35	1.12
Sewerage	74.67	27.57	100.97	77.62	184.58	79.93	51.95
Capital outlay	4.24	14.31	20.36	1.17	55.74	1.89	-
Solid waste management	22.91	23.24	52.24	21.32	48.83	30.02	27.62
Parks and recreation	42.72	56.28	30.10	74.50	157.07	26.87	53.00
Housing and community development	26.82	24.32	-	28.16	180.99	-	57.47
Government administration:							
Financial administration	22.02	17.58	25.65	21.77	42.20	33.94	19.98
Judicial and legal	4.62	5.15	17.37	17.29	33.89	21.88	22.72
General public buildings	36.18	1.94	8.75	32.23	14.40	6.87	4.29
Other	20.86	30.69	19.07	16.14	26.10	18.17	24.49
Interest on general debt	41.79	23.94	27.65	17.42	78.50	55.40	24.31
General expenditure, n.e.c.	281.79	374.32	180.08	159.39	141.81	188.55	100.78
Utility and liquor store expenditure	71.44	84.66	197.79	89.70	265.90	110.62	86.15
Insurance trust expenditure	131.55	-	40.94	89.72	210.39	162.84	41.29
Debt outstanding	**684.94**	**625.85**	**488.83**	**235.90**	**1 268.06**	**960.91**	**905.79**
Long-term	558.54	428.01	488.83	235.90	1 212.65	960.91	905.79
Full faith and credit	558.54	423.46	141.92	76.06	219.94	348.91	34.58
Utility debt only	7.45	135.67	146.90	-	208.88	8.19	538.42
Long-term debt issued	156.43	56.50	-	-	238.03	36.01	477.97
Long-term debt retired	52.69	52.37	40.59	20.82	112.72	129.42	28.42
Cash and security holdings	**662.79**	**368.72**	**1 334.12**	**2 014.34**	**3 508.32**	**3 257.36**	**2 143.34**
Exhibit—City contribution to own retirement systems	112.25	-	40.08	89.87	152.37	132.38	36.41

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.						Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth
	160	161	162	163	164	165	166	167
Population, 1988	76 310	124 960	101 100	114 720	145 410	81 490	87 090	81 850
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31
Revenue	**1 144.37**	**2 090.59**	**708.76**	**577.88**	**597.16**	**493.57**	**1 014.67**	**1 543.05**
General revenue	980.49	788.95	574.13	421.35	407.98	363.90	907.26	1 136.48
Intergovernmental revenue	264.42	198.44	131.74	117.56	109.96	135.44	112.39	332.80
From Federal Government	79.11	17.39	4.30	7.57	15.78	16.22	27.90	47.99
From State governments	183.93	159.48	118.17	107.87	93.25	109.94	83.21	279.65
From local governments	1.38	21.57	9.27	2.13	.93	9.28	1.27	5.17
General revenue from own sources	716.07	590.51	442.39	303.78	298.02	228.46	794.87	803.68
Taxes	241.86	317.68	240.03	219.94	222.38	188.58	304.42	330.05
Property	232.70	152.36	222.01	208.10	213.22	179.26	227.22	221.56
General sales	-	-	-	-	-	-	-	75.75
Selective sales	-	-	-	-	-	-	56.31	29.20
Income	-	156.55	-	-	-	-	-	-
Other	9.16	8.77	18.02	11.85	9.16	9.31	20.89	3.54
Current charges	321.18	182.79	104.62	41.55	9.12	23.90	110.44	335.58
Miscellaneous revenue	153.03	90.04	97.74	42.29	66.52	15.98	380.01	138.05
Utility and liquor store revenue	102.78	1 135.48	67.24	93.09	99.15	86.46	82.44	387.00
Insurance trust revenue	61.11	166.16	67.39	63.24	90.04	43.21	24.97	19.57
Expenditure	**1 082.52**	**1 888.19**	**674.74**	**503.49**	**583.83**	**430.47**	**1 058.92**	**1 648.14**
By character and object:								
Intergovernmental	.66	2.30	-	5.28	-	6.14	37.82	71.52
To State governments	.66	.98	-	2.46	-	-	-	-
To local governments	-	1.33	-	2.82	-	6.14	37.82	71.52
Current operation	839.06	1 563.80	504.37	447.53	477.61	370.51	443.78	1 236.59
Capital outlay	57.66	147.92	81.36	28.61	18.69	38.96	241.52	145.16
Construction	52.54	127.67	46.31	17.83	10.52	30.40	221.58	131.00
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	136.01	86.11	52.08	8.55	13.37	3.28	331.07	189.18
Insurance benefits and repayments	49.10	88.06	36.93	13.51	54.17	11.58	4.72	25.89
Exhibit—Salaries and wages	310.08	864.02	212.09	260.60	233.90	169.70	196.59	669.54
General expenditure	886.63	891.29	570.86	401.49	420.55	328.29	992.24	1 229.79
Current expenditure	857.17	743.37	489.51	372.88	403.78	289.32	754.45	1 084.63
Intergovernmental expenditure	.66	2.30	-	5.28	-	6.14	37.82	71.52
Capital outlay	29.46	147.92	81.36	28.61	16.77	38.96	237.79	145.16
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	8.77	13.27	9.03	2.28	-	18.48
Social services and income maintenance:								
Public welfare	-	8.47	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	1.73	20.07	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	70.45	113.96	57.46	47.23	56.37	45.39	268.32	79.43
Capital outlay	12.31	71.53	5.33	4.98	3.42	10.90	219.30	10.89
Air transportation	-	-	-	-	-	-	-	13.28
Parking facilities	20.76	23.37	-	-	-	-	-	.73
Other	-	-	-	-	-	-	-	12.01
Public safety:								
Police protection	219.67	100.42	110.15	115.04	102.73	67.44	75.24	94.29
Fire protection	-	76.47	73.20	56.28	69.40	39.97	24.63	83.87
Correction	-	1.96	-	-	-	-	1.26	-
Protective inspection and regulation	13.67	8.03	7.40	15.17	5.65	1.20	9.59	9.87
Environment and housing:								
Natural resources	-	.14	-	-	1.03	-	-	-
Sewerage	238.32	74.30	60.14	-	2.37	-	67.15	146.18
Capital outlay	13.21	8.19	-	-	-	-	1.94	-
Solid waste management	5.05	14.06	43.69	25.41	27.28	29.86	2.15	-
Parks and recreation	18.48	73.36	27.33	7.09	10.18	16.65	72.26	98.28
Housing and community development	24.37	1.98	1.88	4.51	7.61	3.01	45.54	28.03
Government administration:								
Financial administration	18.70	19.32	12.21	18.31	13.97	13.46	21.38	45.29
Judicial and legal	24.96	20.93	14.03	12.58	18.16	15.47	5.09	7.20
General public buildings	2.48	14.54	32.91	16.52	6.21	3.66	5.95	27.43
Other	10.75	16.61	19.44	11.79	18.01	8.99	34.09	20.23
Interest on general debt	133.94	82.23	51.61	7.02	13.37	3.28	328.90	159.54
General expenditure, n.e.c.	85.05	240.93	50.65	51.30	59.16	75.89	10.64	385.67
Utility and liquor store expenditure	146.78	908.84	66.94	88.49	89.11	90.60	61.96	392.66
Insurance trust expenditure	49.10	88.06	36.93	13.51	54.17	11.58	4.72	25.89
Debt outstanding	**1 790.13**	**1 130.59**	**617.48**	**148.02**	**100.22**	**100.44**	**4 361.34**	**2 091.83**
Long-term	1 704.95	1 130.59	617.48	148.02	100.22	100.44	4 361.34	2 091.83
Full faith and credit	68.80	250.20	265.80	93.19	13.40	11.96	1 870.84	802.54
Utility debt only	32.04	76.58	-	19.13	-	-	18.37	136.59
Long-term debt issued	-	240.28	16.47	39.75	7.56	67.98	181.32	63.02
Long-term debt retired	243.19	234.22	93.74	15.92	19.98	8.77	221.14	98.17
Cash and security holdings	**2 820.50**	**2 653.47**	**1 287.45**	**953.51**	**1 367.44**	**702.53**	**4 101.86**	**1 474.38**
Exhibit—City contribution to own retirement systems	39.61	84.87	44.99	29.94	49.00	12.80	2.74	25.89

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	168	169	170	171	172	173	174
Population, 1988	344 670	259 110	201 250	115 090	438 950	403 700	142 690
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue	**2 144.22**	**1 519.04**	**675.23**	**884.27**	**1 323.90**	**1 497.56**	**1 656.38**
General revenue	1 732.17	1 383.96	592.55	347.55	1 115.37	1 263.56	607.67
Intergovernmental revenue	599.17	417.37	181.68	36.60	105.40	197.74	86.31
From Federal Government	128.31	97.27	37.34	8.19	50.49	128.15	14.92
From State governments	300.34	305.35	139.30	25.66	51.61	69.17	64.29
From local governments	170.52	14.75	5.04	2.75	3.29	.43	7.11
General revenue from own sources	1 133.00	966.60	410.87	310.96	1 009.97	1 065.81	521.35
Taxes	496.75	359.05	190.85	161.21	657.70	703.05	229.93
Property	373.82	269.77	163.62	34.75	96.21	85.22	40.63
General sales	-	5.26	-	74.79	156.41	133.67	123.54
Selective sales	98.98	65.65	19.02	42.02	136.36	178.06	52.62
Income	-	-	-	-	213.05	262.78	-
Other	23.95	18.37	8.21	9.65	55.67	43.33	13.13
Current charges	191.80	246.54	108.35	77.65	179.31	200.00	148.93
Miscellaneous revenue	444.45	361.00	111.66	72.09	172.96	162.75	142.50
Utility and liquor store revenue	73.06	99.65	82.69	536.72	93.96	74.69	1 006.48
Insurance trust revenue	338.98	35.43	-	-	114.57	159.31	42.24
Expenditure	**2 071.67**	**1 638.66**	**629.60**	**771.82**	**1 253.97**	**1 394.81**	**1 350.75**
By character and object:							
Intergovernmental	67.42	58.74	-	17.11	106.24	51.87	-
To State governments	1.11	-	-	-	-	5.68	-
To local governments	66.31	58.74	-	17.11	106.24	46.19	-
Current operation	812.89	662.05	425.67	622.49	727.24	891.91	1 079.08
Capital outlay	572.26	374.15	103.72	63.11	257.63	185.49	170.65
Construction	375.36	279.63	95.86	49.04	229.12	119.69	150.87
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	408.44	276.39	100.21	69.12	109.63	159.61	84.61
Insurance benefits and repayments	210.67	47.33	-	-	53.22	105.93	16.41
Exhibit—Salaries and wages	479.50	439.76	271.71	262.13	444.17	477.00	450.62
General expenditure	1 798.24	1 491.52	540.33	374.79	1 101.64	1 226.62	446.51
Current expenditure	1 232.09	1 148.80	469.65	330.76	870.49	1 045.28	386.87
Intergovernmental expenditure	67.42	58.74	-	17.11	106.24	51.87	-
Capital outlay	566.15	342.73	70.68	44.04	231.15	181.34	59.63
General expenditure by function:							
Education services:							
Education	4.35	-	-	-	52.12	8.60	-
Elementary and secondary education	4.35	-	-	-	52.12	8.35	-
Higher education	-	-	-	-	-	.25	-
Other	-	-	-	-	-	-	-
Libraries	35.60	30.86	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	-	-	-	11	13.92	33.39
Hospitals	-	-	-	-	45.72	56.48	-
Health	24.42	23.83	-	9.22	33.58	48.17	17.70
Other	-	-	-	-	-	-	-
Transportation:							
Highways	117.32	226.34	62.13	49.07	83.21	45.81	43.54
Capital outlay	55.93	161.70	9.52	26.14	47.67	16.80	17.10
Air transportation	-	-	27.53	-	105.15	142.75	42.75
Parking facilities	75.71	8.02	-	-	1.93	8.78	-
Other	1.24	-	5.19	4.07	52.06	43.35	-
Public safety:							
Police protection	136.65	111.26	81.96	75.31	162.36	211.08	54.93
Fire protection	80.04	93.03	66.73	66.54	79.66	73.01	46.73
Correction	5.96	-	2.97	-	6.51	37.16	-
Protective inspection and regulation	22.17	12.15	2.50	3.72	9.66	13.02	5.62
Environment and housing:							
Natural resources	-	-	-	-	1.67	-	-
Sewerage	100.07	161.32	61.79	46.91	108.28	.60	78.50
Capital outlay	31.11	86.14	30.82	3.56	74.51	-	16.67
Solid waste management	50.15	46.61	14.03	2.31	21.01	24.58	17.20
Parks and recreation	118.93	100.38	23.82	10.40	76.78	63.91	30.02
Housing and community development	246.86	223.41	17.48	3.72	17.96	67.27	10.48
Government administration:							
Financial administration	16.32	26.87	11.21	24.63	28.50	28.57	5.26
Judicial and legal	11.96	7.44	6.49	6.06	15.12	40.80	5.80
General public buildings	26.68	3.16	4.17	7.38	10.00	13.76	9.62
Other	31.06	36.76	7.59	15.62	13.10	12.60	9.47
Interest on general debt	406.54	272.39	78.26	15.57	107.70	158.73	25.24
General expenditure, n.e.c.	266.18	107.67	66.45	34.27	69.45	113.70	9.25
Utility and liquor store expenditure	62.77	99.81	89.27	397.03	99.11	62.25	887.83
Insurance trust expenditure	210.67	47.33	-	-	53.22	105.93	16.41
Debt outstanding	**5 517.44**	**3 802.94**	**1 750.73**	**973.37**	**1 252.57**	**1 843.73**	**1 482.77**
Long-term	5 517.44	3 629.81	1 746.51	973.37	1 252.57	1 843.73	1 482.77
Full faith and credit	1 160.74	595.24	834.64	47.05	59.85	94.61	196.89
Utility debt only	23.86	57.64	256.15	739.29	92.48	22.67	1 134.84
Long-term debt issued	724.80	756.63	438.21	326.57	79.87	315.76	182.57
Long-term debt retired	528.71	303.05	158.39	330.59	72.08	201.04	113.05
Cash and security holdings	**7 089.49**	**4 241.45**	**1 228.75**	**696.23**	**2 537.30**	**3 453.04**	**1 564.63**
Exhibit—City contribution to own retirement systems	97.50	33.40	-	-	45.56	31.69	10.74

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana—	Nebraska		Nevada		New Hampshire	
	Billings	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	175	176	177	178	179	180	181
Population, 1988	78 020	187 890	353 170	210 620	115 130	98 320	80 440
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	**758.41**	**1 382.76**	**658.84**	**769.46**	**832.43**	**1 427.47**	**1 061.82**
General revenue	681.79	747.11	610.32	769.46	832.43	1 341.99	1 053.24
Intergovernmental revenue	59.79	103.49	140.80	322.65	266.99	180.20	111.98
From Federal Government	4.73	24.33	68.69	19.38	31.97	70.37	22.91
From State governments	48.80	74.05	61.74	266.15	221.25	109.83	89.07
From local governments	6.27	5.10	10.36	37.12	13.76	-	-
General revenue from own sources	602.00	643.63	469.52	446.80	565.45	1 161.79	941.26
Taxes	182.45	254.72	355.44	209.99	275.97	923.52	791.65
Property	175.43	106.58	164.65	76.86	143.63	911.73	790.27
General sales	-	120.91	142.23	-	-	-	-
Selective sales	-	-	24.70	51.43	36.77	-	-
Income	-	-	-	-	-	-	-
Other	17.02	27.24	23.85	81.70	95.57	11.79	1.38
Current charges	167.11	292.40	92.45	152.96	152.94	216.05	85.36
Miscellaneous revenue	242.44	96.50	21.62	83.85	136.54	22.22	64.26
Utility and liquor store revenue	96.62	604.32	-	-	-	85.49	-
Insurance trust revenue	-	31.33	48.52	-	-	-	8.68
Expenditure	**612.74**	**1 159.25**	**617.86**	**678.52**	**821.84**	**1 572.06**	**1 080.89**
By character and object:							
Intergovernmental	-	-	10.27	137.77	39.82	19.22	22
To State governments	-	-	-	-	-	-	22
To local governments	-	-	10.27	137.77	39.82	19.22	-
Current operation	419.61	908.29	425.62	464.32	529.93	1 333.56	1 026.75
Capital outlay	118.94	105.05	120.08	50.21	158.72	248.23	22.94
Construction	116.87	94.55	106.65	44.24	132.10	220.49	6.90
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	74.19	138.27	36.60	26.00	93.37	71.04	28.40
Insurance benefits and repayments	-	7.65	25.28	-	-	-	4.28
Exhibit—Salaries and wages	217.30	318.20	235.31	237.93	308.75	569.00	578.29
General expenditure	532.00	645.39	592.58	678.32	821.84	1 556.03	1 072.14
Current expenditure	413.06	540.34	472.49	628.10	663.12	1 341.27	1 049.20
Intergovernmental expenditure	-	-	10.27	137.77	39.82	19.22	22
Capital outlay	118.94	105.05	120.08	50.21	158.72	214.76	22.94
General expenditure by function:							
Education services:							
Education	-	-	73	-	-	601.84	571.58
Elementary and secondary education	-	-	-	-	-	601.84	571.58
Higher education	-	-	73	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	12.51	15.26	15.77	-	-	11.90	16.43
Social services and income maintenance:							
Public welfare	-	-	-	1.51	-	12.31	2.96
Hospitals	-	181.71	-	-	-	-	-
Health	.58	19.10	.62	6.31	4.64	9.72	10.02
Other	-	-	-	-	-	-	-
Transportation:							
Highways	70.78	81.62	79.20	73.35	142.86	99.51	81.51
Capital outlay	29.12	45.70	36.52	22.53	79.09	5.85	6.08
Air transportation	25.06	-	-	-	-	19.07	98
Parking facilities	2.64	2.04	.68	3.43	-	17.22	3.08
Other	-	-	.51	4.06	-	15.09	16.45
Public safety:							
Police protection	55.42	52.44	85.17	133.71	173.57	73.96	97.81
Fire protection	65.84	40.81	63.79	102.99	119.61	73.81	75.75
Correction	-	-	3.97	27.05	13.29	-	-
Protective inspection and regulation	-	7.31	5.19	13.75	11.60	3.59	3.10
Environment and housing:							
Natural resources	-	-	-	-	-	-	.09
Sewerage	37.93	32.24	100.65	40.96	84.49	77.93	13.04
Capital outlay	6.50	7.00	59.77	-	30.78	43.89	-
Solid waste management	26.38	15.99	19.35	-	-	3.24	16.95
Parks and recreation	19.05	40.74	51.58	38.96	57.71	26.54	14.57
Housing and community development	61.38	21.92	90.94	18.03	6.41	33.58	1.73
Government administration:							
Financial administration	35.44	6.14	9.43	22.61	16.09	21.04	10.01
Judicial and legal	5.86	4.04	4.69	30.01	21.23	2.84	3.99
General public buildings	4.38	4.11	4.76	41.99	16.32	41.56	2.59
Other	7.00	10.87	8.53	19.98	25.96	19.87	26.73
Interest on general debt	59.65	32.14	36.60	26.00	93.37	66.03	28.40
General expenditure, n.e.c.	42.12	76.90	70.40	73.62	32.68	325.37	74.37
Utility and liquor store expenditure	80.74	506.21	-	-	-	116.03	4.18
Insurance trust expenditure	-	7.65	25.28	-	-	-	4.28
Debt outstanding	**1 045.42**	**2 051.77**	**525.24**	**359.79**	**1 128.32**	**698.47**	**319.00**
Long-term	1 044.26	2 041.36	512.21	359.79	1 128.32	698.47	319.00
Full faith and credit	212.02	151.60	399.22	-	770.77	698.47	319.00
Utility debt only	233.15	1 720.62	-	-	-	75.82	-
Long-term debt issued	60.89	-	44.19	-	664.60	8.14	-
Long-term debt retired	111.19	146.50	39.64	11.70	604.29	64.75	42.78
Cash and security holdings	**979.85**	**1 255.57**	**788.66**	**481.12**	**830.66**	**142.99**	**524.94**
Exhibit—City contribution to own retirement systems	-	5.21	20.37	-	-	-	4.70

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey						
	Camden	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	182	183	184	185	186	187	188
Population, 1988	82 180	76 090	77 240	85 300	105 150	87 540	217 630
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**820.46**	**988.54**	**1 672.88**	**1 442.42**	**1 444.23**	**495.49**	**1 735.09**
General revenue	779.54	988.54	1 597.32	1 391.54	1 388.06	495.49	1 635.64
Intergovernmental revenue	466.21	262.24	962.49	325.47	773.36	222.58	880.43
From Federal Government	-	-	-	-	-	-	2.10
From State governments	466.21	262.24	962.49	325.47	773.36	222.58	878.33
From local governments	-	-	-	-	-	-	-
General revenue from own sources	313.34	726.30	634.83	1 066.06	614.69	272.90	755.21
Taxes	213.71	681.63	534.23	934.83	524.84	172.80	667.92
Property	205.14	672.27	529.51	920.80	504.93	159.81	657.44
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-
Other	8.58	9.36	4.73	14.03	19.91	12.99	10.48
Current charges	54.70	23.62	45.66	80.25	57.90	77.13	24.95
Miscellaneous revenue	44.93	21.05	54.93	50.98	31.95	22.97	62.34
Utility and liquor store revenue	40.91	-	75.56	50.88	56.18	-	79.98
Insurance trust revenue	-	-	-	-	-	-	19.47
Expenditure	**894.12**	**1 069.02**	**1 729.85**	**1 483.52**	**1 419.51**	**516.46**	**1 885.53**
By character and object:							
Intergovernmental	-	18.46	54.54	50.81	30.12	-	109.01
To State governments	-	2.22	10.89	23.00	8.15	-	10.95
To local governments	-	16.24	43.66	27.81	21.97	-	98.06
Current operation	751.98	952.69	1 546.65	1 297.92	1 264.62	372.94	1 557.57
Capital outlay	113.80	71.48	52.69	87.84	80.59	96.48	163.06
Construction	108.23	58.14	42.59	65.72	54.78	78.59	132.46
Assistance and subsidies	6.86	-	32.11	3.41	-	7.25	-
Interest on debt	21.48	26.39	43.86	43.53	44.17	39.79	37.61
Insurance benefits and repayments	-	-	-	-	-	-	18.29
Exhibit – Salaries and wages	385.87	525.13	772.20	799.64	867.69	178.89	926.46
General expenditure	833.94	1 069.02	1 634.76	1 426.39	1 355.95	516.46	1 767.49
Current expenditure	737.45	997.54	1 601.49	1 353.27	1 281.58	419.98	1 645.85
Intergovernmental expenditure	-	18.46	54.54	50.81	30.12	-	109.01
Capital outlay	96.48	71.48	33.27	73.12	74.37	96.48	121.64
General expenditure by function:							
Education services:							
Education	-	561.90	888.02	848.09	754.84	-	875.54
Elementary and secondary education	-	561.90	888.02	848.09	754.84	-	875.54
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	6.16	18.58	19.96	16.26	15.87	13.97	19.31
Social services and income maintenance:							
Public welfare	29.52	1.38	53.83	3.99	8.14	7.63	26.43
Hospitals	-	-	-	.16	-	-	-
Health	4.33	7.98	32.21	8.32	20.95	13.00	22.83
Other	-	-	-	-	-	-	-
Transportation:							
Highways	41.20	32.99	26.95	28.68	16.17	67.72	45.78
Capital outlay	17	16.56	-	5.12	3.00	45.72	29.28
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	-	1.62	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	102.11	86.83	113.81	117.83	128.25	88.21	180.90
Fire protection	139.39	76.07	80.26	74.26	91.75	-	144.85
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	4.08	5.38	8.44	7.89	7.25	8.09	1.79
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	69.94	88.95	24.97	54.30	59.37	90.75	9.87
Capital outlay	29.51	3.68	-	11.89	-	32.59	9.65
Solid waste management	75.23	3.25	76.54	36.61	43.35	49.85	88.68
Parks and recreation	5.04	10.07	30.37	16.33	26.38	28.86	8.01
Housing and community development	3.20	.88	1.20	3.54	.37	4.24	11.77
Government administration:							
Financial administration	19.82	11.30	26.66	12.52	10.49	15.98	23.02
Judicial and legal	13.75	7.73	13.48	5.15	7.95	9.38	18.66
General public buildings	5.11	2.94	9.43	35.97	16.90	22.94	11.49
Other	18.48	7.56	23.81	7.92	7.60	11.51	8.82
Interest on general debt	17.60	26.39	41.61	41.86	44.17	39.79	30.12
General expenditure, n.e.c.	278.99	118.86	161.57	106.71	94.15	44.55	239.62
Utility and liquor store expenditure	60.18	-	95.09	57.13	63.56	-	99.75
Insurance trust expenditure	-	-	-	-	-	-	18.29
Debt outstanding	**278.80**	**529.27**	**489.55**	**642.32**	**588.59**	**587.70**	**855.29**
Long-term	275.64	529.27	489.55	581.29	456.90	427.77	817.61
Full faith and credit	225.23	529.27	466.27	581.29	456.90	427.77	817.61
Utility debt only	50.41	-	23.28	20.34	-	-	245.66
Long-term debt issued	-	341.20	81.37	98.45	-	34.27	259.33
Long-term debt retired	22.96	132.15	36.42	47.15	45.01	48.86	56.61
Cash and security holdings	**234.06**	**278.32**	**191.13**	**319.55**	**410.14**	**263.25**	**524.27**
Exhibit – City contribution to own retirement systems	-	-	-	-	-	-	1.61

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.				New Mexico—	New York	
	Newark	Paterson	Trenton	Woodbridge township	Albuquerque	Albany	Amherst town
	189	190	191	192	193	194	195
Population, 1988	313 800	138 620	90 790	93 020	378 480	94 540	112 030
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	**1 105.30**	**1 577.60**	**1 807.82**	**508.23**	**1 190.92**	**1 619.88**	**616.13**
General revenue	1 026.19	1 577.60	1 687.88	508.23	1 079.23	1 543.23	616.13
Intergovernmental revenue	565.23	958.03	1 090.45	255.39	354.52	472.71	166.91
From Federal Government	39.61	4.40	.42	-	82.43	84.56	64.46
From State governments	456.19	953.63	1 090.03	255.39	248.17	178.97	33.71
From local governments	69.42	-	-	-	23.92	209.18	68.75
General revenue from own sources	460.96	619.57	597.43	252.85	724.71	1 070.52	449.22
Taxes	269.21	510.51	435.08	226.05	279.16	333.50	350.50
Property	170.18	505.96	421.97	217.38	113.09	300.99	332.32
General sales	-	-	-	-	120.08	-	-
Selective sales	24.85	-	-	-	34.32	16.30	-
Income	-	-	-	-	-	-	-
Other	74.18	4.55	13.11	8.66	11.67	16.20	18.17
Current charges	66.57	60.73	97.92	3.59	196.42	182.74	17.63
Miscellaneous revenue	125.18	48.33	64.43	23.21	249.13	554.28	81.09
Utility and liquor store revenue	73.81	-	119.94	-	111.69	74.51	-
Insurance trust revenue	5.31	-	-	-	-	2.14	-
Expenditure	**1 238.58**	**1 658.79**	**1 819.14**	**684.39**	**1 331.38**	**1 262.77**	**588.07**
By character and object:							
Intergovernmental	110.40	60.25	56.16	11.75	2.81	9.27	79
To State governments	51.12	18.43	-	-	-	-	-
To local governments	59.28	41.82	56.16	11.75	2.81	9.27	79
Current operation	928.25	1 496.90	1 517.25	443.26	698.89	944.36	440.94
Capital outlay	105.46	58.22	171.51	197.98	394.99	123.44	59.93
Construction	92.26	34.23	162.09	176.92	328.66	92.53	43.76
Assistance and subsidies	38.31	-	9.24	-	-	-	-
Interest on debt	34.22	43.42	64.99	31.40	234.69	182.09	86.41
Insurance benefits and repayments	22.04	-	-	-	-	3.61	-
Exhibit—Salaries and wages	394.96	795.74	899.89	190.72	377.06	383.10	167.79
General expenditure	1 101.98	1 651.94	1 626.10	684.39	1 166.82	1 205.94	580.37
Current expenditure	1 059.98	1 593.72	1 552.12	486.41	814.73	1 082.70	522.73
Intergovernmental expenditure	110.40	60.25	56.16	11.75	2.81	9.27	79
Capital outlay	42.00	58.22	73.98	197.98	352.09	123.25	57.64
General expenditure by function:							
Education services:							
Education	-	989.22	977.62	-	-	-	-
Elementary and secondary education	-	989.22	977.62	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	24.22	7.24	18.15	32.80	18.61	26.11	.35
Social services and income maintenance:							
Public welfare	117.42	6.31	20.46	1.44	1.46	.20	60.61
Hospitals	-	-	-	-	-	-	-
Health	27.02	9.68	19.63	7.90	15.64	1.21	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	2.46	41.73	40.80	61.81	65.78	62.09	65.94
Capital outlay	2.46	9.43	19.73	27.26	38.52	14.27	12.67
Air transportation	-	-	-	-	126.18	-	-
Parking facilities	-	-	16.52	-	5.55	7.01	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	180.88	142.58	114.95	74.61	114.57	190.56	65.51
Fire protection	151.42	83.09	80.09	-	57.72	155.92	15.44
Correction	-	-	-	-	34.93	-	-
Protective inspection and regulation	.06	3.95	4.09	4.59	13.84	9.13	7.93
Environment and housing:							
Natural resources	-	-	-	-	-	.36	13.25
Sewerage	68.37	61.92	30.31	171.09	122.39	35.92	85.06
Capital outlay	5.11	.96	.62	143.71	77.02	-	10.20
Solid waste management	113.53	58.93	56.12	94.46	48.43	73.31	22.57
Parks and recreation	30.13	9.15	9.24	22.45	168.05	71.98	33.64
Housing and community development	52.39	26.52	16.51	1.28	39.37	139.78	11.49
Government administration:							
Financial administration	26.03	13.92	21.40	11.45	30.11	26.22	7.08
Judicial and legal	14.59	7.81	10.55	8.13	6.77	8.87	5.67
General public buildings	30.94	24.04	11.32	4.25	11.78	19.23	2.29
Other	26.93	9.13	8.17	9.90	17.65	15.30	8.25
Interest on general debt	28.49	36.57	45.62	31.40	202.71	164.65	84.07
General expenditure, n.e.c.	207.08	120.15	124.55	146.83	65.29	198.09	91.22
Utility and liquor store expenditure	114.66	6.85	193.04	-	164.56	53.22	7.69
Insurance trust expenditure	22.04	-	-	-	-	3.61	-
Debt outstanding	**417.98**	**824.87**	**1 148.32**	**529.49**	**2 810.34**	**2 455.94**	**1 215.06**
Long-term	417.98	741.91	836.45	338.13	2 785.95	2 001.83	1 029.83
Full faith and credit	417.98	741.91	836.45	338.13	549.58	844.45	377.71
Utility debt only	73.70	135.86	230.97	-	463.51	222.88	32.04
Long-term debt issued	-	166.41	98.36	-	183.50	-	37.49
Long-term debt retired	46.84	130.12	75.05	19.02	348.70	320.72	65.31
Cash and security holdings	**401.06**	**168.47**	**368.05**	**116.58**	**2 120.74**	**2 044.84**	**783.58**
Exhibit—City contribution to own retirement systems	21.02	-	-	-	-	1 189.39	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
	196	197	198	199	200	201	202
Population, 1988	203 230	407 050	313 570	101 910	82 350	85 [illegible]	84 190
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/3[illegible]	12/31
Revenue	**408.59**	**261.38**	**2 110.94**	**342.57**	**432.75**	**284.71**	**457.58**
General revenue	404.22	260.99	2 056.47	342.43	431.56	250.18	417.21
Intergovernmental revenue	53.19	33.86	1 433.57	97.42	50.84	46.05	33.85
From Federal Government	25.24	9.93	168.43	12.24	.96	11.49	6.65
From State governments	27.81	23.85	1 064.38	40.03	28.42	24.37	22.56
From local governments	.14	.10	200.77	45.16	21.47	10.19	4.64
General revenue from own sources	351.03	247.11	622.90	245.01	380.72	204.12	383.36
Taxes	166.65	178.92	383.52	202.92	307.71	185.52	332.32
Property	145.55	145.87	339.26	188.80	274.00	185.79	306.68
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-
Income	2.07	2.85	28.50	1.40	3.05	2.02	1.15
Other	-	-	-	-	-	-	-
Current charges	19.03	30.20	15.76	12.72	30.88	17.71	24.49
Miscellaneous revenue	43.02	41.60	148.92	21.38	44.44	3.79	25.79
	141.36	26.59	90.46	20.70	28.56	14.81	25.25
Utility and liquor store revenue	4.37	.39	54.46	.14	1.19	34.53	40.37
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure	**428.70**	**317.03**	**2 181.25**	**388.96**	**495.85**	**297.73**	**445.38**
By character and object:							
Intergovernmental	-	-	4.43	-	1.09	-	.13
To State governments	-	-	2.22	-	-	-	-
To local governments	-	-	2.22	-	1.09	-	.13
Current operation	274.88	216.42	1 871.14	299.23	373.03	246.43	358.06
Capital outlay	54.79	61.56	209.48	58.11	95.03	40.80	68.70
Construction	42.73	55.05	176.94	48.60	80.67	25.86	63.06
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	99.03	39.05	76.20	11.22	26.89	10.70	18.46
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	104.64	88.52	979.11	137.14	204.92	119.94	183.80
General expenditure	421.91	315.44	2 109.82	388.26	479.42	252.33	421.61
Current expenditure	389.07	253.88	1 915.81	310.15	395.50	218.37	355.80
Intergovernmental expenditure	-	-	4.43	-	1.09	-	.13
Capital outlay	52.84	61.56	194.01	58.11	83.92	33.96	66.01
General expenditure by function:							
Education services:							
Education	-	-	1 022.57	-	-	-	-
Elementary and secondary education	-	-	1 022.57	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	.04	.36	.15	8.43	16.42
Social services and income maintenance:							
Public welfare	14.65	-	-	-	-	-	1.62
Hospitals	-	-	-	-	-	-	-
Health	4.80	2.87	4.10	.01	12.74	-	1.21
Other	-	-	-	-	-	-	-
Transportation:							
Highways	48.88	69.99	75.33	57.98	77.60	68.23	29.15
Capital outlay	6.95	18.00	27.26	11.04	10.07	16.56	-
Air transportation	-	.97	-	-	-	-	-
Parking facilities	.10	1.80	37.78	-	1.15	-	-
Other	-	-	1.10	-	-	-	-
Public safety:							
Police protection	3.02	5.30	131.23	55.16	85.73	67.83	62.07
Fire protection	31.14	.69	99.89	1.61	.01	.67	8.10
Correction	1.49	-	-	-	-	-	-
Protective inspection and regulation	5.18	5.22	12.22	2.85	7.25	4.10	4.73
Environment and housing:							
Natural resources	4.77	1.85	-	1.67	7.53	1.09	.56
Sewerage	.98	-	116.27	90.62	13.13	9.38	63.70
Capital outlay	-	-	31.32	31.76	8.37	.94	62.12
Solid waste management	69.74	26.06	51.54	42.94	34.63	7.80	22.50
Parks and recreation	30.56	38.15	38.86	24.98	60.95	14.55	46.22
Housing and community development	6.39	2.45	227.12	4.05	4.04	2.88	15.30
Government administration:							
Financial administration	9.90	9.63	24.94	6.79	14.90	9.61	13.04
Judicial and legal	4.17	5.71	6.76	4.10	12.73	6.13	6.18
General public buildings	9.33	5.83	25.83	6.33	6.10	4.17	2.87
Other	8.42	7.64	12.28	5.09	8.12	7.42	4.51
Interest on general debt	98.12	38.92	69.84	10.98	26.89	9.91	18.10
General expenditure, n.e.c.	72.49	92.39	152.11	52.54	105.97	30.12	105.33
Utility and liquor store expenditure	6.79	1.59	51.43	.30	18.43	45.41	23.74
Insurance trust expenditure	-	-	-	-	-	-	-
Debt outstanding	**1 252.89**	**550.01**	**1 073.73**	**180.68**	**484.13**	**140.83**	**314.28**
Long-term	1 181.79	476.41	1 073.73	135.91	399.42	113.71	198.37
Full faith and credit	204.85	256.89	475.20	135.91	399.42	113.71	198.37
Utility debt only	14.60	1.69	85.91	3.30	-	9.73	6.63
Long-term debt issued	91.33	-	166.71	-	-	-	96.00
Long-term debt retired	68.73	38.81	58.72	17.84	25.68	15.30	17.14
Cash and security holdings	**1 082.82**	**334.86**	**812.38**	**193.77**	**127.30**	**61.52**	**222.24**
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	203	204	205	206	207	208	209
Population, 1988	738 940	194 050	299 880	7 352 700	215 070	307 990	92 000
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	**389.52**	**428.47**	**434.89**	**4 710.90**	**523.31**	**610.27**	**405.17**
General revenue	379.66	412.42	430.05	4 038.97	481.23	570.16	405.17
Intergovernmental revenue	67.17	73.76	57.23	1 502.30	144.27	58.82	31.35
From Federal Government	7.12	21.94	6.45	150.46	56.42	3.41	1.54
From State governments	25.37	39.32	29.76	1 337.59	46.87	29.58	20.02
From local governments	34.68	12.50	21.03	14.24	40.98	25.83	9.78
General revenue from own sources	312.52	338.66	372.81	2 536.66	336.96	511.34	373.83
Taxes	223.88	263.07	233.01	1 974.32	245.93	351.56	273.63
Property	200.93	225.52	208.25	814.68	213.03	320.98	256.65
General sales	-	-	-	316.88	-	-	-
Selective sales	2.54	3.31	3.25	143.19	1.19	2.20	1.05
Income	-	-	-	593.40	-	-	-
Other	20.41	34.23	21.50	106.16	31.71	28.37	15.92
Current charges	34.25	48.26	80.68	362.50	72.76	98.86	64.86
Miscellaneous revenue	54.39	27.33	59.12	199.86	18.28	60.92	35.34
Utility and liquor store revenue	9.84	16.05	4.65	244.02	42.08	40.11	-
Insurance trust revenue	-	-	-	427.90	-	-	-
Expenditure	**422.18**	**452.43**	**434.81**	**4 645.88**	**785.42**	**832.60**	**445.22**
By character and object:							
Intergovernmental	.27	1.23	.19	322.61	-	-	-
To State governments	-	-	-	320.80	-	-	-
To local governments	.27	1.23	.19	1.82	-	-	-
Current operation	318.73	321.81	305.47	3 132.23	336.14	455.94	302.43
Capital outlay	48.70	82.15	75.59	467.83	412.72	125.52	99.74
Construction	44.54	75.83	71.01	362.24	245.65	124.04	94.89
Assistance and subsidies	-	-	-	231.66	-	-	-
Interest on debt	54.48	47.25	53.57	217.50	36.56	51.14	43.04
Insurance benefits and repayments	-	-	-	274.04	-	-	-
Exhibit—Salaries and wages	135.55	184.66	117.41	1 874.37	129.88	133.26	119.58
General expenditure	408.33	401.19	426.09	3 842.66	723.99	580.10	438.91
Current expenditure	360.45	331.24	350.52	3 486.76	325.07	460.00	339.17
Intergovernmental expenditure	.27	1.23	.19	322.61	-	-	-
Capital outlay	47.88	69.95	75.57	355.92	398.92	120.10	99.74
General expenditure by function:							
Education services:							
Education	-	-	-	861.73	-	-	-
Elementary and secondary education	-	-	-	805.21	-	-	-
Higher education	-	-	-	56.52	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	3.02	33.05	5.92	-	.40
Social services and income maintenance:							
Public welfare	1.72	1.50	.91	708.83	.45	-	-
Hospitals	-	-	-	351.52	-	-	-
Health	.68	5.67	5.80	62.85	.36	-	14.75
Other	-	-	-	-	-	-	-
Transportation:							
Highways	51.59	99.42	53.09	117.10	46.32	66.98	46.90
Capital outlay	22.14	25.97	10.41	61.33	7.33	26.23	10.39
Air transportation	-	-	6.14	-	-	-	-
Parking facilities	.71	2.83	-	2.80	1.11	5.87	-
Other	-	-	1.52	91.08	-	-	-
Public safety:							
Police protection	6.12	5.97	6.09	215.42	28.98	4.08	59.40
Fire protection	2.50	1.21	3.29	95.15	10.38	5.52	.77
Correction	-	-	-	122.26	-	-	-
Protective inspection and regulation	3.95	1.70	5.72	16.39	3.89	5.12	3.20
Environment and housing:							
Natural resources	6.24	3.54	1.16	-	3.78	7.72	-
Sewerage	.90	9.94	7.07	77.02	137.73	4.12	87.52
Capital outlay	-	3.41	7.07	62.16	121.07	.81	81.34
Solid waste management	143.49	45.43	119.87	108.74	276.37	203.83	69.90
Parks and recreation	58.64	34.28	34.81	54.57	53.90	51.25	19.66
Housing and community development	7.31	23.52	-	268.03	37.43	47.62	6.34
Government administration:							
Financial administration	7.61	10.33	8.15	31.26	8.24	9.13	10.84
Judicial and legal	2.06	3.33	3.04	44.99	3.05	3.05	6.48
General public buildings	-	22.81	6.11	25.87	3.52	12.01	8.04
Other	7.12	6.87	9.24	22.77	7.05	9.39	4.28
Interest on general debt	53.86	40.10	53.34	178.19	34.69	48.60	43.04
General expenditure, n.e.c.	53.82	83.13	95.71	353.05	58.79	95.81	57.38
Utility and liquor store expenditure	13.85	51.24	8.72	529.16	61.44	52.50	6.30
Insurance trust expenditure	-	-	-	274.04	-	-	-
Debt outstanding	**883.94**	**468.02**	**819.29**	**3 177.07**	**962.88**	**773.08**	**673.38**
Long-term	613.83	426.13	817.17	2 958.61	477.13	618.22	625.77
Full faith and credit	181.54	395.16	265.61	1 592.91	429.13	603.23	592.93
Utility debt only	6.99	60.07	3.47	685.32	28.14	20.37	-
Long-term debt issued	34.16	98.95	85.03	499.79	49.87	83.20	139.46
Long-term debt retired	43.52	30.87	81.71	207.68	33.62	50.08	34.51
Cash and security holdings	**527.95**	**36.88**	**606.73**	**5 615.95**	**124.63**	**231.51**	**306.33**
Exhibit—City contribution to own retirement systems	-	-	-	244.65	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	210	211	212	213	214	215	216
Population, 1988	229 780	112 990	153 610	82 310	183 000	367 880	115 430
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	**2 419.83**	**337.30**	**1 919.54**	**508.48**	**1 899.41**	**994.55**	**853.40**
General revenue	2 319.08	327.42	1 873.78	453.49	1 849.90	899.93	655.71
Intergovernmental revenue	1 487.63	39.74	1 187.79	136.50	578.10	237.13	247.21
From Federal Government	119.51	8.79	198.25	18.64	16.09	14.59	30.70
From State governments	1 000.53	28.15	705.75	44.87	550.16	118.41	93.97
From local governments	367.60	2.80	283.78	72.99	3.85	104.13	122.54
General revenue from own sources	831.45	287.68	685.99	317.00	1 271.80	662.79	408.50
Taxes	554.43	251.11	380.39	186.02	1 061.97	335.99	255.03
Property	493.54	212.74	353.62	175.48	680.13	298.27	232.86
General sales	-	-	-	-	164.90	-	-
Selective sales	45.87	2.82	16.33	2.65	47.46	8.47	3.66
Income	-	-	-	-	120.27	-	-
Other	15.02	35.55	10.44	7.88	69.20	29.25	18.50
Current charges	149.75	10.73	145.88	33.88	64.23	207.18	53.24
Miscellaneous revenue	127.27	25.84	159.72	97.30	125.60	119.62	100.23
Utility and liquor store revenue	100.54	9.88	44.83	54.99	49.51	74.27	197.69
Insurance trust revenue	-	-	.93	-	-	20.36	-
Expenditure	**2 207.21**	**363.70**	**2 198.66**	**495.26**	**1 824.42**	**1 225.99**	**994.62**
By character and object:							
Intergovernmental	18.74	.08	8.57	-	23.49	-	.90
To State governments	-	-	-	-	-	-	.90
To local governments	18.74	.08	8.57	-	23.49	-	-
Current operation	1 940.30	309.89	1 720.21	406.17	1 599.19	633.83	591.18
Capital outlay	180.48	46.79	358.26	71.52	149.89	468.09	340.22
Construction	161.33	40.37	279.93	33.81	128.56	452.63	259.77
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	67.70	6.94	105.96	17.57	51.85	114.76	62.31
Insurance benefits and repayments	-	-	5.66	-	-	9.31	-
Exhibit—Salaries and wages	1 156.13	166.96	864.24	193.56	911.81	314.25	432.94
General expenditure	2 142.32	350.48	2 150.84	443.24	1 799.36	1 071.07	733.02
Current expenditure	1 961.84	303.69	1 798.81	377.57	1 650.72	656.31	519.76
Intergovernmental expenditure	18.74	.08	8.57	-	23.49	-	.90
Capital outlay	180.48	46.79	352.03	65.67	148.64	414.76	213.25
General expenditure by function:							
Education services:							
Education	1 139.83	-	1 001.76	-	850.72	-	-
Elementary and secondary education	1 139.83	-	1 001.76	-	850.72	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	40.87	27.96	-	2.38	23.70	-	-
Social services and income maintenance:							
Public welfare	-	.72	-	-	-	.27	-
Hospitals	-	-	-	-	-	-	-
Health	-	1.63	-	5.66	4.27	4.75	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	77.26	119.76	126.65	58.85	12.63	113.87	67.00
Capital outlay	42.77	22.41	76.32	8.30	8.32	66.76	18.70
Air transportation	-	-	26.44	-	-	196.35	.11
Parking facilities	6.53	.18	-	-	-	2.15	6.75
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	142.20	5.89	123.23	64.90	153.79	86.35	130.49
Fire protection	100.76	.01	116.32	6.58	120.76	64.36	63.43
Correction	-	-	-	-	10.77	-	-
Protective inspection and regulation	9.34	16.48	-	3.90	7.45	3.90	10.08
Environment and housing:							
Natural resources	-	5.04	-	2.76	-	-	-
Sewerage	6.53	-	16.09	69.22	4.02	109.38	-
Capital outlay	4.50	-	2.68	27.98	.17	60.74	-
Solid waste management	41.33	27.54	36.26	32.07	37.79	34.15	79.85
Parks and recreation	35.92	38.85	50.45	30.35	36.03	108.41	194.83
Housing and community development	107.66	1.47	256.63	30.98	82.37	43.48	29.81
Government administration:							
Financial administration	15.41	10.79	23.10	8.08	26.08	20.40	16.36
Judicial and legal	8.21	4.91	7.43	5.88	16.92	2.16	3.81
General public buildings	19.41	6.94	11.18	9.74	11.38	1.52	.03
Other	23.59	9.72	13.70	5.07	14.02	16.76	37.68
Interest on general debt	61.87	6.58	105.96	12.91	49.77	102.26	34.91
General expenditure, n.e.c.	305.62	86.02	235.63	73.89	336.90	160.63	55.86
Utility and liquor store expenditure	64.89	13.21	42.16	52.02	25.06	145.62	261.60
Insurance trust expenditure	-	-	5.66	-	-	9.31	-
Debt outstanding	**1 034.22**	**168.20**	**1 342.11**	**206.72**	**1 036.07**	**1 984.99**	**948.55**
Long-term	697.54	63.42	1 297.86	152.65	873.97	1 984.99	948.55
Full faith and credit	574.22	63.42	760.75	152.65	557.28	1 178.34	777.41
Utility debt only	68.46	7.18	-	60.30	38.45	249.97	313.90
Long-term debt issued	150.74	4.29	284.54	-	89.70	200.42	-
Long-term debt retired	85.52	9.66	94.64	19.01	139.01	53.87	50.80
Cash and security holdings	**752.83**	**97.38**	**919.67**	**197.19**	**1 094.59**	**1 617.36**	**778.07**
Exhibit—City contribution to own retirement systems	-	-	5.05	-	-	6.60	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	217	218	219	220	221	222	223
Population, 1988	75 470	181 970	186 720	148 690	69 760	221 510	86 030
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	**2 117.50**	**888.51**	**890.87**	**1 125.02**	**674.72**	**879.36**	**665.58**
General revenue	566.54	710.04	734.68	806.83	578.89	770.58	606.95
Intergovernmental revenue	275.54	251.31	260.33	260.25	111.54	107.53	133.48
From Federal Government	66.41	26.06	34.52	38.46	36.37	15.59	45.86
From State governments	84.17	126.91	112.52	126.66	55.92	91.93	87.62
From local governments	124.96	96.34	113.29	95.12	19.25	-	-
General revenue from own sources	291.00	458.73	474.35	546.58	467.35	663.05	473.47
Taxes	186.51	277.36	334.11	296.39	113.63	379.00	333.99
Property	172.19	255.88	295.11	273.96	84.72	56.40	21.55
General sales	-	-	-	-	-	-	-
Selective sales	.82	2.87	8.62	2.29	20.68	.83	-
Income	-	-	-	-	-	297.01	298.18
Other	13.50	18.62	30.38	20.14	8.23	24.76	14.26
Current charges	27.91	59.75	36.42	72.94	124.18	185.38	88.49
Miscellaneous revenue	76.59	121.62	103.82	177.25	229.55	97.08	50.99
Utility and liquor store revenue	1 549.72	178.47	156.20	292.04	60.52	108.79	58.63
Insurance trust revenue	1.25	-	-	26.15	35.31	-	-
Expenditure	**2 416.39**	**900.10**	**900.50**	**1 215.61**	**583.13**	**856.96**	**649.61**
By character and object:							
Intergovernmental	3.68	-	4.15	4.67	-	2.37	6.74
To State governments	3.68	-	-	-	-	2.37	6.74
To local governments	-	-	4.15	4.67	-	-	-
Current operation	1 770.84	654.71	566.91	803.32	358.66	751.22	553.45
Capital outlay	607.18	223.68	303.50	326.75	125.29	87.41	54.63
Construction	564.79	134.59	234.88	308.35	113.16	68.67	54.63
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	34.08	21.71	25.94	71.26	79.32	55.96	34.79
Insurance benefits and repayments	.61	-	-	9.60	19.86	-	-
Exhibit—Salaries and wages	391.61	316.93	317.30	451.60	232.44	378.38	290.29
General expenditure	796.55	720.75	677.30	874.45	519.29	812.46	602.45
Current expenditure	472.02	535.96	474.57	636.12	394.00	725.05	547.82
Intergovernmental expenditure	3.68	-	4.15	4.67	-	2.37	6.74
Capital outlay	324.54	184.79	202.74	238.33	125.29	87.41	54.63
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	21.87	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	-	2.79	-	2.06	-	-
Hospitals	-	-	-	-	-	-	-
Health	-	-	.83	-	22.10	25.98	18.59
Other	-	-	-	-	-	-	-
Transportation:							
Highways	54.51	90.43	152.05	103.57	30.34	90.07	63.11
Capital outlay	15.93	35.65	117.11	37.16	1.65	49.19	9.04
Air transportation	17.01	-	.07	-	14.67	1.53	-
Parking facilities	1.36	58.74	.41	7.69	2.78	7.47	.51
Other	-	-	-	-	17.23	-	-
Public safety:							
Police protection	123.43	117.26	94.12	148.80	59.66	107.52	92.64
Fire protection	73.71	67.73	63.13	57.29	42.68	90.17	77.75
Correction	-	-	-	-	-	6.43	-
Protective inspection and regulation	9.22	8.94	13.89	11.60	4.01	4.96	-
Environment and housing:							
Natural resources	-	5.74	-	-	-	-	-
Sewerage	-	-	-	-	8.99	64.55	51.34
Capital outlay	-	-	-	-	-	-	-
Solid waste management	59.64	49.88	48.64	66.31	20.38	77.09	25.83
Parks and recreation	40.49	118.17	122.51	219.93	20.15	22.11	17.04
Housing and community development	40.93	31.82	17.78	29.32	9.36	31.14	72.89
Government administration:							
Financial administration	9.22	13.84	19.38	16.03	15.25	36.17	9.98
Judicial and legal	4.01	2.09	1.89	2.15	3.84	23.71	28.35
General public buildings	5.96	14.82	6.47	2.00	3.80	9.09	8.88
Other	20.46	25.45	17.67	35.70	7.14	16.09	17.76
Interest on general debt	6.94	19.60	11.72	58.66	73.53	49.50	34.58
General expenditure, n.e.c.	329.64	76.39	103.95	115.39	161.34	148.90	83.19
Utility and liquor store expenditure	1 619.23	179.35	223.20	331.56	43.98	84.50	47.16
Insurance trust expenditure	.61	-	-	9.60	19.86	-	-
Debt outstanding	**1 130.57**	**348.51**	**563.57**	**795.61**	**1 252.62**	**550.30**	**453.81**
Long-term	1 130.57	348.51	563.57	795.61	1 252.62	502.46	453.81
Full faith and credit	666.81	234.84	563.57	728.35	1 143.71	384.71	276.43
Utility debt only	607.86	7.91	204.18	175.24	67.14	71.98	2.32
Long-term debt issued	466.41	172.53	170.31	67.25	71.65	41.60	232.48
Long-term debt retired	24.36	18.33	41.37	45.69	116.95	24.88	35.29
Cash and security holdings	**834.19**	**413.56**	**723.76**	**1 124.13**	**700.01**	**252.16**	**444.19**
Exhibit—City contribution to own retirement systems	-	-	-	6.26	15.06	-	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89**—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	224	225	226	227	228	229	230
Population, 1988	370 480	521 370	569 570	178 000	89 440	340 760	101 150
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	**1 501.85**	**1 238.49**	**915.73**	**1 322.70**	**372.24**	**784.53**	**498.31**
General revenue	1 123.23	927.40	790.87	1 165.35	372.24	703.25	378.62
Intergovernmental revenue	176.97	245.46	129.07	205.15	78.22	127.17	100.27
From Federal Government	43.01	145.04	54.72	127.20	21.43	55.35	54.86
From State governments	92.08	98.24	68.15	71.07	56.79	61.75	45.41
From local governments	41.88	2.18	6.19	6.88	-	10.08	-
General revenue from own sources	946.26	681.94	661.80	960.20	294.02	576.07	278.35
Taxes	533.63	475.30	424.81	542.31	235.78	388.47	239.36
Property	96.81	84.09	32.79	81.54	44.06	39.41	32.21
General sales	-	-	-	-	-	-	-
Selective sales	5.86	4.93	10.65	2.58	-	-	-
Income	399.16	371.91	364.76	450.93	175.67	321.46	199.57
Other	31.81	14.37	16.61	7.26	16.04	27.59	7.58
Current charges	274.06	114.77	168.43	253.89	8.41	132.16	12.50
Miscellaneous revenue	138.56	91.87	68.56	163.99	49.83	55.45	26.50
Utility and liquor store revenue	141.78	311.10	124.87	157.35	-	61.28	119.69
Insurance trust revenue	236.84	-	-	-	-	-	-
Expenditure	**1 385.22**	**1 225.73**	**1 005.09**	**1 858.44**	**327.39**	**724.73**	**573.73**
By character and object:							
Intergovernmental	78.33	5.50	16.91	13.20	2.25	11.47	.63
To State governments	5.12	-	3.04	-	.47	5.11	.54
To local governments	73.21	5.49	13.88	13.20	1.78	6.36	.09
Current operation	809.94	946.27	663.17	1 036.66	261.65	567.01	536.16
Capital outlay	328.77	171.95	200.71	471.60	37.76	146.23	25.01
Construction	236.66	142.01	170.42	412.93	36.40	113.62	21.61
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	38.46	102.02	124.28	176.98	25.74	.02	11.92
Insurance benefits and repayments	109.71	-	-	-	-	-	-
Exhibit—Salaries and wages	477.93	471.91	350.77	448.24	195.71	300.93	214.56
General expenditure	1 130.35	907.23	814.53	1 480.39	327.39	667.53	501.12
Current expenditure	834.56	807.26	658.36	1 072.60	289.64	532.51	477.09
Intergovernmental expenditure	78.33	5.50	16.91	13.20	2.25	11.47	.63
Capital outlay	295.79	99.95	156.18	407.79	37.76	135.02	24.02
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	3.13	-	-
Social services and income maintenance:							
Public welfare	-	-	-	1.47	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	68.18	27.53	32.39	-	1.78	14.17	6.52
Other	-	-	-	-	-	-	-
Transportation:							
Highways	85.48	70.83	53.05	101.59	44.43	66.04	50.75
Capital outlay	37.65	21.99	19.96	47.52	10.33	23.49	-
Air transportation	6.52	71.57	21.57	187.17	-	-	7.71
Parking facilities	11.35	4.62	1.48	3.15	-	2.14	5.54
Other	60.77	10	-	-	-	-	-
Public safety:							
Police protection	145.97	197.78	146.87	158.73	57.23	130.89	80.78
Fire protection	115.42	101.72	92.00	124.52	53.75	84.90	58.47
Correction	1.11	12.78	11.26	20.56	-	19.15	-
Protective inspection and regulation	10.72	.47	9.94	22.75	3.19	7.70	-
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	217.47	15.02	160.14	218.96	8.14	108.19	28.08
Capital outlay	100.65	3.65	97.93	146.14	2.17	49.97	.91
Solid waste management	27.41	50.56	39.74	53.98	-	40.88	12.55
Parks and recreation	86.19	59.05	46.81	68.10	18.78	34.09	8.42
Housing and community development	113.64	89.94	8.76	28.44	19.02	59.42	52.63
Government administration:							
Financial administration	30.28	20.58	17.37	47.54	9.59	14.35	8.54
Judicial and legal	7.33	34.48	26.51	26.56	15.19	21.59	115.93
General public buildings	5.32	16.31	12.85	55.31	4.48	9.19	11.34
Other	11.68	15.33	12.40	48.92	4.81	6.91	7.46
Interest on general debt	32.47	46.31	79.20	121.16	25.74	.02	10.79
General expenditure, n.e.c.	93.03	72.25	40.19	189.48	58.13	47.92	35.61
Utility and liquor store expenditure	125.15	318.50	190.55	218.05	-	57.20	72.61
Insurance trust expenditure	109.71	-	-	-	-	-	-
Debt outstanding	**596.77**	**1 343.45**	**1 832.53**	**1 927.95**	**378.98**	**595.85**	**212.08**
Long-term	596.77	1 343.45	1 715.72	1 927.79	347.39	415.06	173.37
Full faith and credit	556.02	426.39	1 089.10	281.35	4.44	209.49	50.83
Utility debt only	131.77	785.55	711.21	414.52	-	48.35	17.80
Long-term debt issued	110.67	39.32	-	474.35	-	170.99	-
Long-term debt retired	64.49	44.34	65.89	342.62	20.29	109.74	-
Cash and security holdings	**3 167.72**	**848.92**	**573.30**	**1 787.17**	**336.15**	**180.05**	**142.03**
Exhibit—City contribution to own retirement systems	58.94	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	231	232	233	234	235	236	237
Population: 1988	83 650	78 280	434 380	368 330	108 030	418 470	97 210
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	**443.47**	**957.33**	**746.13**	**1 133.81**	**2 178.54**	**1 012.34**	**784.76**
General revenue	357.01	901.79	654.86	1 011.37	815.20	903.20	726.16
Intergovernmental revenue	16.56	44.25	69.20	65.53	154.77	184.73	141.10
From Federal Government	5.50	10.65	58.57	26.65	36.16	67.00	73.35
From State governments	9.80	33.60	10.60	34.52	48.07	56.11	55.28
From local governments	1.26	-	.04	4.36	70.55	61.62	12.47
General revenue from own sources	340.45	857.54	585.65	945.84	660.43	718.47	585.06
Taxes	219.19	241.79	299.16	394.79	334.35	428.50	349.43
Property	6.50	20.50	60.90	50.61	295.21	289.84	299.00
General sales	190.03	189.12	190.31	299.67	-	-	-
Selective sales	19.21	27.96	39.80	36.75	19.85	76.38	38.73
Income	-	-	-	-	-	-	-
Other	3.44	4.20	8.16	7.75	19.29	62.28	11.70
Current charges	81.47	568.45	192.01	222.04	176.92	164.39	160.95
Miscellaneous revenue	39.80	47.30	94.47	329.01	149.15	125.58	74.68
Utility and liquor store revenue	72.67	43.89	73.63	109.07	1 363.34	99.91	58.61
Insurance trust revenue	13.78	11.65	17.64	13.37	-	9.23	-
Expenditure	**347.67**	**932.86**	**928.73**	**1 217.39**	**2 218.97**	**1 003.02**	**701.73**
By character and object:							
Intergovernmental	-	-	-	6.28	17.50	-	.05
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	6.28	17.50	-	.05
Current operation	318.36	815.10	554.39	573.42	1 619.69	698.54	618.70
Capital outlay	17.91	83.96	286.59	343.82	465.14	133.55	17.48
Construction	7.27	27.21	259.01	222.91	450.15	108.37	11.52
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	6.53	29.19	73.97	286.19	116.64	104.50	65.50
Insurance benefits and repayments	4.88	4.61	13.77	7.69	-	66.43	-
Exhibit—Salaries and wages	243.32	464.93	198.38	332.51	337.85	377.49	287.20
General expenditure	314.62	888.53	787.96	1 071.94	883.47	836.66	662.78
Current expenditure	297.51	805.45	554.41	776.80	698.77	709.77	646.32
Intergovernmental expenditure	-	-	-	6.28	17.50	-	.05
Capital outlay	17.11	83.07	233.56	295.15	184.70	126.89	16.46
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	5.63	3.39	-	-	20.43	-	18.28
Social services and income maintenance:							
Public welfare	.36	-	-	-	-	-	-
Hospitals	-	462.88	-	-	-	-	-
Health	2.07	10.95	2.39	19.46	-	7.01	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	32.55	63.15	59.65	57.69	81.05	50.01	84.91
Capital outlay	1.71	22.68	31.87	34.65	54.61	7.50	6.06
Air transportation	14.37	-	59.77	66.53	110.29	-	1.88
Parking facilities	-	16.25	3.88	4.83	7.06	4.03	14.06
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	67.71	66.21	161.84	86.77	98.03	160.21	101.88
Fire protection	50.96	44.28	64.40	70.45	71.52	99.39	71.01
Correction	-	-	2.64	.26	.69	-	-
Protective inspection and regulation	3.53	6.52	5.48	5.10	13.22	16.94	8.61
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	24.84	32.28	111.32	220.77	79.96	107.28	80.10
Capital outlay	.63	6.52	61.19	175.77	14.43	46.14	1.39
Solid waste management	24.14	46.01	25.85	70.29	-	8.68	8.00
Parks and recreation	19.26	31.03	114.97	47.89	107.62	73.84	27.04
Housing and community development	5.08	11.89	35.38	24.59	40.41	96.99	76.68
Government administration:							
Financial administration	10.88	16.73	18.56	18.26	34.56	22.22	16.34
Judicial and legal	7.56	6.83	10.62	7.24	13.74	4.74	7.15
General public buildings	7.42	-	5.59	6.45	33.27	16.77	17.59
Other	5.87	15.51	8.62	5.90	83.75	17.02	17.15
Interest on general debt	6.53	25.09	73.93	275.09	24.09	82.05	60.58
General expenditure, n.e.c.	25.87	29.54	23.07	84.37	63.79	69.48	51.31
Utility and liquor store expenditure	28.18	39.72	126.99	137.76	1 335.50	99.93	38.95
Insurance trust expenditure	4.88	4.61	13.77	7.69	-	66.43	-
Debt outstanding	**92.68**	**378.47**	**1 189.66**	**4 085.63**	**2 038.77**	**1 425.33**	**793.29**
Long-term	92.68	378.47	1 189.66	4 085.63	1 992.44	1 317.59	793.29
Full faith and credit	80.73	306.86	398.43	1 125.98	357.36	525.44	793.29
Utility debt only	-	50.01	118.62	117.92	1 570.79	317.80	65.95
Long-term debt issued	-	-	265.13	163.09	33.93	68.79	134.35
Long-term debt retired	31.38	44.01	79.65	237.95	89.12	40.79	181.93
Cash and security holdings	**298.09**	**347.19**	**1 057.22**	**3 778.41**	**1 067.17**	**1 020.06**	**564.41**
Exhibit—City contribution to own retirement systems	5.27	-	9.16	6.74	-	59.86	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	238	239	240	241	242	243	244
Population, 1988	105 200	112 800	1 647 000	375 230	78 550	81 250	84 940
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	**613.60**	**553.16**	**1 920.10**	**1 660.47**	**791.26**	**358.86**	**331.98**
General revenue	510.57	443.32	1 534.06	947.92	676.97	343.94	301.70
Intergovernmental revenue	71.77	90.13	362.83	233.48	302.94	27.43	45.07
From Federal Government	32.98	2.23	77.37	71.96	–	–	3.57
From State governments	37.79	83.44	258.92	75.65	183.50	17.02	39.50
From local governments	1.00	4.47	26.55	85.87	119.44	10.41	2.00
General revenue from own sources	438.80	353.18	1 171.23	714.44	374.03	316.50	256.63
Taxes	288.07	230.72	922.55	603.08	214.88	284.68	147.22
Property	175.00	182.70	174.03	268.17	139.96	93.64	125.98
General sales	–	–	–	–	–	–	–
Selective sales	–	–	19.28	60.53	–	–	–
Income	50.46	35.90	554.58	166.54	39.07	147.84	–
Other	62.61	12.12	174.66	107.84	35.85	43.20	21.24
Current charges	122.89	99.01	147.12	23.13	94.96	14.51	95.11
Miscellaneous revenue	27.84	23.46	101.56	88.23	64.19	17.32	14.29
Utility and liquor store revenue	66.93	82.47	347.08	–	67.88	–	–
Insurance trust revenue	36.10	27.38	38.95	112.55	46.41	14.92	30.26
Expenditure	**706.65**	**581.54**	**1 996.80**	**961.57**	**742.48**	**373.58**	**371.90**
By character and object:							
Intergovernmental	–	13.41	50.21	24.49	.59	29.65	69.06
To State governments	–	–	2.59	–	–	–	–
To local governments	–	13.41	47.62	24.49	.59	29.65	69.06
Current operation	460.81	452.86	1 508.81	645.06	363.37	304.62	258.42
Capital outlay	169.76	59.02	143.37	105.75	299.27	16	22.10
Construction	105.00	38.66	109.77	90.16	291.20	–	17.15
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	34.43	14.14	137.82	88.86	36.76	7.04	8.22
Insurance benefits and repayments	41.65	42.11	156.38	87.42	42.50	32.11	14.01
Exhibit – Salaries and wages	283.98	245.58	650.16	391.38	205.89	168.60	144.04
General expenditure	581.07	464.28	1 463.61	838.58	655.45	341.35	357.79
Current expenditure	444.30	409.17	1 364.86	733.09	357.69	341.19	335.70
Intergovernmental expenditure	–	13.41	50.21	24.49	.59	29.65	69.06
Capital outlay	136.78	55.12	98.74	105.49	297.77	16	22.10
General expenditure by function:							
Education services:							
Education	–	–	9.26	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	9.26	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	–	–	19.86	15.81	6.81	13.53	4.41
Social services and income maintenance:							
Public welfare	–	–	109.29	.08	–	–	–
Hospitals	–	–	10.03	–	–	–	–
Health	17.96	.51	131.83	17.90	.07	.05	2.64
Other	–	–	–	–	–	–	–
Transportation:	147.40	49.11	29.62	66.80	47.33	21.12	38.24
Highways	84.52	13.27	1.50	38.24	11.20	–	7.58
Capital outlay	.07	–	26.13	–	–	–	–
Air transportation	–	–	–	–	–	–	2.75
Parking facilities	–	–	45.49	–	.59	–	–
Other	70.99	76.55	172.05	107.79	76.56	70.86	69.50
Public safety:	52.93	68.39	65.46	97.32	39.63	86.60	17.44
Police protection	–	–	75.85	–	–	–	–
Fire protection	5.53	2.36	9.57	5.45	3.50	4.01	–
Correction	–	–	–	1.24	–	–	–
Protective inspection and regulation	86.54	76.60	55.18	8.57	281.99	–	–
Environment and housing:	30.61	2.66	9.21	.35	248.10	–	82.74
Natural resources	25.38	13.35	91.38	28.77	.16	20.64	–
Sewerage	24.33	17.81	37.21	63.98	20.38	9.53	17.69
Capital outlay	32.50	21.44	84.07	25.04	54.50	2.71	18.65
Solid waste management[2]	31.79	9.48	31.27	19.06	10.33	6.35	13.74
Parks and recreation	2.37	1.61	86.78	6.61	2.08	2.07	3.81
Housing and community development	14.13	5.35	26.15	18.23	9.68	4.09	1.84
Government administration:	14.86	16.67	15.45	22.89	25.90	10.46	4.54
Financial administration	22.40	9.53	98.88	98.86	36.76	7.04	13.81
Judicial and legal	31.92	95.53	234.80	234.19	38.18	82.31	8.22
General public buildings							57.77
Other	83.93	75.15	376.61	35.57	44.53	11	–
Interest on general debt	41.65	42.11	156.38	87.42	42.50	32.11	14.01
General expenditure, n.e.c.							
Utility and liquor store expenditure	**737.68**	**147.27**	**2 373.70**	**1 470.58**	**482.46**	**81.85**	**150.86**
Insurance trust expenditure	737.68	147.27	2 307.34	1 470.58	482.46	81.85	150.86
Debt outstanding	392.24	79.38	762.44	919.44	482.46	81.85	150.86
Long-term	241.92	67.89	681.88	–	–	–	–
Full faith and credit	106.62	36.13	480.96	111.26	–	–	81.94
Utility debt only	15.50	87.53	369.62	71.86	31.22	18.31	21.21
Long-term debt issued	**578.20**	**324.85**	**1 809.08**	**1 052.57**	**749.11**	**164.30**	**339.25**
Long-term debt retired							
Cash and security holdings	20.51	34.49	100.68	45.06	21.79	23.43	24
Exhibit – City contribution to own retirement systems							

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island			South Carolina			South Dakota	Tennessee	
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston	Sioux Falls	Chatta-nooga	Knoxville
	245	246	247	248	249	250	251	252	253
Population, 1988	75 800	156 160	86 740	81 030	94 810	74 730	99 610	162 670	172 080
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	**1 343.71**	**1 637.46**	**1 355.38**	**985.15**	**882.65**	**256.43**	**749.14**	**3 105.36**	**2 627.71**
General revenue	1 327.40	1 444.74	1 318.81	740.19	637.38	256.43	576.14	1 324.77	730.93
Intergovernmental revenue	319.27	539.29	354.14	79.33	109.49	41.16	47.45	702.48	225.21
From Federal Government	2.41	52.90	55.50	40.15	44.20	8.98	21.21	93.03	27.45
From State governments	316.86	477.39	295.52	33.38	49.77	27.23	17.46	307.54	100.27
From local governments	-	9.00	3.12	5.80	15.52	4.95	8.77	301.91	97.48
General revenue from own sources	1 008.13	905.44	964.68	660.87	527.89	215.27	528.69	622.29	505.72
Taxes	803.64	765.55	896.20	371.57	260.82	169.24	357.33	361.66	299.02
Property	781.40	755.80	884.33	267.99	171.07	106.32	122.76	313.69	247.37
General sales	-	-	-	-	-	-	223.23	-	-
Selective sales	-	-	2.21	34.17	29.02	23.26	2.38	35.88	46.65
Income	-	-	-	-	-	-	-	-	-
Other	22.24	9.75	9.65	69.41	60.73	39.66	8.96	12.09	5.00
Current charges	163.65	86.65	34.27	214.49	197.86	2.92	109.63	173.01	142.99
Miscellaneous revenue	40.83	53.24	34.21	74.81	69.21	43.12	61.73	87.62	63.71
Utility and liquor store revenue	5.07	79.26	26.55	244.96	228.60	-	93.45	1 725.03	1 742.16
Insurance trust revenue	11.24	113.46	10.02	-	16.66	-	79.55	55.55	154.63
Expenditure	**1 385.46**	**1 521.34**	**1 328.29**	**1 383.20**	**928.93**	**227.85**	**666.32**	**3 257.47**	**2 738.73**
By character and object:									
Intergovernmental	9.93	21.32	16.04	-	-	-	6.34	1.46	30.02
To State governments	-	1.65	.29	-	-	-	-	1.46	-
To local governments	9.93	19.67	15.75	-	-	-	6.34	-	30.02
Current operation	1 207.68	1 207.89	1 161.83	732.88	628.76	195.25	433.83	2 810.48	2 066.07
Capital outlay	87.81	35.28	36.43	457.11	199.06	21.84	165.22	360.13	459.92
Construction	48.67	29.22	33.39	422.70	152.43	7.17	146.45	223.38	222.07
Assistance and subsidies	14.67	66.80	15.53	-	-	-	-	-	-
Interest on debt	20.94	71.14	52.76	193.21	92.64	10.76	39.15	57.80	100.96
Insurance benefits and repayments	44.43	118.90	45.71	-	8.47	-	21.76	27.61	79.76
Exhibit – Salaries and wages	691.86	731.53	711.15	318.98	387.36	110.44	236.62	669.42	569.08
General expenditure	1 329.87	1 346.61	1 259.51	707.22	582.98	227.85	495.64	1 400.60	786.16
Current expenditure	1 246.29	1 311.33	1 223.08	634.30	472.52	206.01	402.84	1 203.44	542.56
Intergovernmental expenditure	9.93	21.32	16.04	-	-	-	6.34	1.46	30.02
Capital outlay	83.58	35.28	36.43	72.92	110.45	21.84	92.80	197.16	243.60
General expenditure by function:									
Education services:									
Education	664.42	584.40	701.81	-	-	-	-	528.84	24.99
Elementary and secondary education	664.42	584.40	701.81	-	-	-	-	528.84	24.99
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	20.40	7.70	9.98	-	-	-	15.01	17.55	-
Social services and income maintenance:									
Public welfare	14.67	68.53	21.59	-	-	-	-	39.26	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	-	79	2.02	-	-	-	13.86	14.82	30.10
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	43.22	29.46	40.63	40.98	68.06	11.84	53.15	87.84	43.15
Capital outlay	2.37	-	-	1.95	28.92	51	7.16	47.46	12.24
Air transportation	-	-	-	2.53	-	-	25.35	14.15	68.36
Parking facilities	-	-	-	18.55	16.40	-	51.39	-	1.06
Other	-	3.77	-	-	-	-	-	-	-
Public safety:									
Police protection	120.24	123.87	105.46	119.77	102.43	69.57	61.09	87.16	88.80
Fire protection	134.27	117.07	112.67	55.13	89.56	34.99	55.22	68.40	91.85
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	5.00	12.38	4.63	6.26	5.20	2.93	4.94	-	-
Environment and housing:									
Natural resources	-	-	-	2.42	24	-	-	-	-
Sewerage	104.35	3.45	50.01	90.62	43.87	7.36	34.95	108.85	85.66
Capital outlay	30.78	3.02	33.39	-	-	52	4.29	56.01	30.34
Solid waste management	39.46	18.06	22.54	20.10	60.24	14.00	24.67	23.86	16.51
Parks and recreation	25.88	44.63	15.79	163.42	71.10	17.58	37.48	43.44	17.71
Housing and community development	20.29	58.00	11.99	33.98	25.26	12.51	11.59	13.71	14.24
Government administration:									
Financial administration	20.69	31.73	28.59	5.54	9.98	4.92	11.85	19.11	7.37
Judicial and legal	9.87	14.82	2.44	5.38	13.13	5.61	2.40	8.72	6.56
General public buildings	27.06	15.45	6.94	3.05	7.70	13.26	1.90	4.25	11.56
Other	19.25	33.18	9.90	28.51	11.86	7.59	9.26	13.62	5.36
Interest on general debt	19.02	68.18	52.06	16.80	19.25	10.76	39.15	57.35	78.87
General expenditure, n.e.c.	41.78	111.15	60.43	94.19	38.71	14.92	43.41	249.65	193.97
Utility and liquor store expenditure	11.16	55.83	23.07	675.98	337.49	-	148.91	1 829.26	1 872.81
Insurance trust expenditure	44.43	118.90	45.71	-	8.47	-	21.76	27.61	79.76
Debt outstanding	**262.37**	**679.57**	**804.46**	**2 887.24**	**1 165.14**	**275.66**	**644.73**	**853.60**	**1 605.75**
Long-term	262.37	640.30	746.82	2 855.58	1 165.14	275.66	644.73	816.71	1 595.00
Full faith and credit	262.37	640.30	746.82	204.18	36.18	275.66	293.64	808.13	881.92
Utility debt only	14.91	49.40	9.83	2 571.18	864.68	-	-	8.58	339.38
Long-term debt issued	-	-	-	513.61	1.61	267.63	296.25	36.88	87.53
Long-term debt retired	34.22	-	-	31.38	33.94	1.00	125.59	48.70	80.63
Cash and security holdings	**240.01**	**1 145.55**	**371.73**	**1 362.17**	**759.95**	**351.55**	**1 201.72**	**1 241.86**	**1 934.00**
Exhibit – City contribution to own retirement systems	44.96	73.60	44.66	-	4.12	-	21.34	39.72	84.51

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.		Texas						
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi
	254	255	256	257	258	259	260	261	262
Population, 1988	645 190	481 380	109 110	166 010	257 460	464 690	114 210	104 510	260 930
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31
Revenue	**2 525.33**	**3 134.56**	**571.34**	**571.22**	**736.57**	**2 224.74**	**665.53**	**738.81**	**713.12**
General revenue	1 124.15	1 874.69	449.70	480.55	619.03	1 142.41	576.89	327.24	521.24
Intergovernmental revenue	693.35	372.77	41.76	45.58	29.85	156.71	17.35	30.28	42.72
From Federal Government	29.02	39.21	28.74	38.06	23.44	25.52	10.34	28.33	16.66
From State governments	373.41	331.57	10.46	3.01	6.40	130.50	6.19	1.60	10.88
From local governments	290.92	1.99	2.56	4.51	-	.69	.82	.35	14.98
General revenue from own sources	430.80	1 501.92	407.95	434.77	589.18	985.70	559.54	296.96	478.52
Taxes	231.95	909.63	231.63	214.73	317.21	378.46	328.47	140.88	248.25
Property	170.57	521.58	124.23	98.17	176.31	242.73	163.69	85.00	145.44
General sales	-	276.80	68.42	73.62	74.26	92.37	113.58	41.31	62.56
Selective sales	44.48	51.07	36.83	38.69	60.32	32.23	47.70	11.88	37.47
Income	-	-	-	-	-	-	-	-	-
Other	16.89	60.18	2.15	4.24	6.32	11.13	3.50	2.69	2.77
Current charges	121.26	262.67	87.32	96.84	118.20	387.88	105.53	103.77	103.69
Miscellaneous revenue	77.60	329.62	89.00	123.20	153.78	219.36	125.53	52.31	126.58
Utility and liquor store revenue	1 236.09	1 192.68	105.04	79.34	117.54	993.40	81.59	411.57	191.86
Insurance trust revenue	165.09	67.19	16.60	11.53	-	88.93	7.05	-	-
Expenditure	**2 333.81**	**3 069.89**	**573.82**	**566.42**	**640.79**	**2 589.59**	**646.98**	**809.42**	**763.79**
By character and object:									
Intergovernmental	24.46	15.10	20.80	6.08	27.52	40.43	-	-	-
To State governments	.12	.01	-	-	-	-	-	-	-
To local governments	24.34	15.09	20.80	6.08	27.52	40.43	-	-	-
Current operation	1 993.55	2 326.91	449.50	386.37	384.12	1 022.98	482.62	556.43	432.12
Capital outlay	169.47	332.33	35.62	92.45	106.60	896.64	55.02	123.44	218.97
Construction	125.62	245.37	18.90	82.32	95.10	754.54	26.08	4.93	176.52
Assistance and subsidies	-	1.23	-	-	-	-	-	-	-
Interest on debt	66.37	333.99	60.67	76.50	122.56	569.94	100.64	129.54	112.70
Insurance benefits and repayments	79.97	60.33	7.23	5.02	-	39.60	8.70	-	-
Exhibit—Salaries and wages	852.43	909.76	261.22	254.08	203.88	574.02	262.23	197.91	254.33
General expenditure	1 021.56	1 721.32	498.67	485.47	544.00	1 300.34	541.89	296.82	588.70
Current expenditure	963.36	1 488.63	463.06	415.64	437.40	876.54	508.53	283.90	410.72
Intergovernmental expenditure	24.46	15.10	20.80	6.08	27.52	40.43	-	-	-
Capital outlay	58.20	232.69	35.62	69.83	106.60	423.79	35.36	12.93	177.98
General expenditure by function:									
Education services:									
Education	530.60	594.53	-	-	-	1.44	-	-	-
Elementary and secondary education	530.60	594.53	-	-	-	1.44	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	15.63	14.77	12.72	12.74	7.97	17.24	9.73	1.98	11.35
Social services and income maintenance:									
Public welfare	-	20.25	-	-	-	3.09	-	1.58	-
Hospitals	13.57	107.60	-	-	-	195.58	-	-	-
Health	9.13	37.65	18.99	9.55	4.25	53.38	20.78	9.59	18.05
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	20.54	72.81	53.70	54.44	81.49	154.56	71.46	19.06	44.16
Capital outlay	6.66	36.98	6.15	28.91	54.86	120.53	6.74	.61	14.89
Air transportation	1.57	-	5.04	21.03	2.55	27.16	-	12.75	11.39
Parking facilities	.10	.72	-	-	-	-	-	8.18	1.22
Other	.42	-	-	-	-	-	-	-	-
Public safety:									
Police protection	94.54	116.92	66.96	64.63	99.46	103.33	95.88	57.10	72.30
Fire protection	80.00	68.10	47.11	54.18	55.95	69.59	76.20	29.27	40.15
Correction	-	48.00	-	-	-	-	-	1.87	1.55
Protective inspection and regulation	1.28	8.38	3.21	5.63	13.56	18.61	-	3.62	3.80
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Sewerage	48.71	123.08	41.93	18.88	38.95	195.90	19.71	39.45	159.12
Capital outlay	15.79	67.63	8.45	-	-	138.59	-	.33	131.36
Solid waste management	38.24	34.69	26.31	30.35	3.93	42.54	75.16	14.53	21.95
Parks and recreation	56.31	54.52	29.26	44.85	42.04	64.51	31.67	22.56	43.66
Housing and community development	8.33	13.87	20.87	26.19	38.44	15.07	4.65	22.13	1.99
Government administration:									
Financial administration	10.30	16.53	23.76	11.78	17.13	18.03	18.57	12.97	19.95
Judicial and legal	3.32	32.51	4.81	4.67	6.26	11.43	6.56	3.55	6.41
General public buildings	1.71	7.32	4.90	7.85	5.61	10.25	13.79	3.14	1.24
Other	6.83	11.76	13.72	5.48	8.18	13.40	13.19	6.10	15.28
Interest on general debt	36.93	238.41	59.52	74.01	99.88	196.31	82.09	20.58	98.82
General expenditure, n.e.c.	43.71	98.90	65.86	39.20	18.36	90.92	2.45	6.82	18.11
Utility and liquor store expenditure	1 232.28	1 288.24	67.91	75.93	96.80	1 229.65	96.39	512.59	175.09
Insurance trust expenditure	79.97	60.33	7.23	5.02	-	39.60	8.70	-	-
Debt outstanding	**1 181.55**	**4 964.72**	**804.36**	**860.00**	**1 632.14**	**6 524.34**	**1 298.00**	**1 555.54**	**1 611.84**
Long-term	1 161.55	4 922.02	804.36	860.00	1 632.14	6 195.25	1 298.00	1 555.54	1 611.84
Full faith and credit	681.51	1 187.29	225.83	38.97	825.60	966.68	677.36	14.87	533.94
Utility debt only	416.43	1 402.35	9.30	33.40	421.66	3 852.98	187.94	1 241.02	151.84
Long-term debt issued	1.77	299.29	25.20	-	66.53	152.08	37.17	-	183.50
Long-term debt retired	76.26	266.31	87.52	49.60	207.94	162.21	40.24	30.17	166.89
Cash and security holdings	**2 231.92**	**4 206.97**	**963.39**	**1 450.84**	**814.33**	**3 050.82**	**871.24**	**486.78**	**1 324.80**
Exhibit—City contribution to own retirement systems	49.85	98.69	3.63	2.92	-	30.67	5.29	-	-

See footnotes at end of table.

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Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	263	264	265	266	267	268	269
Population, 1988	987 360	510 970	426 610	180 450	98 900	1 698 090	133 000
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	**983.88**	**533.88**	**1 087.43**	**1 253.91**	**762.17**	**953.22**	**750.26**
General revenue	782.92	424.08	860.85	468.86	644.66	750.14	633.54
Intergovernmental revenue	31.07	40.70	123.74	41.16	12.94	61.93	15.70
From Federal Government	10.58	29.06	52.76	32.90	12.23	41.99	12.71
From State governments	13.87	7.30	31.16	8.26	.71	5.24	2.23
From local governments	6.62	4.33	39.81	-	-	14.70	.75
General revenue from own sources	751.85	383.38	737.11	427.70	631.72	688.21	617.84
Taxes	474.40	184.96	415.79	234.40	306.31	377.02	443.76
Property	278.59	103.24	277.32	163.47	190.84	229.66	240.18
General sales	108.51	54.81	81.73	50.27	61.81	82.68	116.04
Selective sales	73.89	20.21	46.22	17.17	46.78	55.77	73.92
Income	-	-	-	-	-	-	-
Other	13.41	6.69	10.52	3.49	6.88	8.91	13.62
Current charges	180.96	98.61	135.56	135.95	118.60	200.02	115.45
Miscellaneous revenue	96.49	99.82	185.76	57.34	206.80	111.17	58.63
Utility and liquor store revenue	113.95	60.11	124.30	785.05	117.51	120.02	116.72
Insurance trust revenue	87.00	49.69	102.28	-	-	83.05	-
Expenditure	**1 070.77**	**481.97**	**1 041.14**	**1 193.02**	**805.60**	**967.57**	**744.83**
By character and object:							
Intergovernmental	18.27	9.86	4.17	.77	62.34	39.21	1.42
To State governments	.01	-	-	-	10.11	-	-
To local governments	18.27	9.86	4.17	.77	52.22	39.21	1.42
Current operation	530.01	283.13	592.45	991.78	390.38	476.58	562.38
Capital outlay	323.73	102.48	229.05	109.99	123.12	262.34	133.17
Construction	274.91	85.89	215.49	96.50	113.93	237.85	93.53
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	123.28	65.77	164.51	90.49	229.76	155.67	47.87
Insurance benefits and repayments	75.48	20.72	40.96	-	-	33.77	-
Exhibit—Salaries and wages	362.54	173.19	308.00	241.20	193.83	279.24	280.71
General expenditure	887.23	390.09	806.05	438.08	700.03	827.99	627.51
Current expenditure	591.40	304.28	593.67	391.23	602.14	586.15	507.53
Intergovernmental expenditure	18.27	9.86	4.17	.77	62.34	39.21	1.42
Capital outlay	295.83	85.81	212.38	46.85	97.89	241.84	119.98
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	14.85	7.91	14.65	22.90	7.48	11.16	14.05
Social services and income maintenance:							
Public welfare	-	.66	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	13.25	20.15	18.41	5.57	9.90	19.63	6.96
Other	-	-	-	-	-	-	-
Transportation:							
Highways	85.21	26.47	122.41	62.16	86.55	72.61	64.56
Capital outlay	56.24	12.05	83.95	30.00	41.05	54.08	38.53
Air transportation	13.37	22.24	24.95	-	11.79	71.14	-
Parking facilities	13.49	.13	.39	-	-	-	-
Other	2.77	-	-	-	-	-	-
Public safety:							
Police protection	131.95	59.91	110.37	70.43	95.60	106.43	67.47
Fire protection	71.97	35.70	70.74	47.20	68.30	64.49	67.95
Correction	3.68	1.12	1.03	-	-	.30	1.99
Protective inspection and regulation	5.35	5.79	8.12	5.82	8.31	4.71	6.20
Environment and housing:							
Natural resources	-	17.33	-	-	-	-	-
Sewerage	193.57	50.70	103.37	43.72	50.78	155.36	80.42
Capital outlay	153.06	33.58	54.07	.38	12.43	106.19	17.89
Solid waste management	32.70	16.47	28.35	26.20	17.54	21.05	22.62
Parks and recreation	92.71	22.88	57.58	24.64	46.23	28.45	66.56
Housing and community development	13.43	5.22	13.94	18.81	20.73	17.78	-
Government administration:							
Financial administration	13.24	13.23	21.78	10.04	18.92	14.49	16.35
Judicial and legal	11.02	5.94	10.15	6.08	8.44	8.23	7.65
General public buildings	17.62	1.99	17.98	6.75	3.49	1.49	18.06
Other	7.90	4.96	9.36	8.83	9.34	3.58	14.87
Interest on general debt	100.43	57.87	134.68	63.29	202.36	121.99	34.85
General expenditure, n.e.c.	48.71	13.41	37.79	15.62	34.27	105.08	136.93
Utility and liquor store expenditure	108.06	71.15	194.13	754.94	105.57	105.82	117.32
Insurance trust expenditure	75.48	20.72	40.96	-	-	33.77	-
Debt outstanding	**1 544.88**	**854.33**	**2 255.64**	**1 325.16**	**2 526.39**	**2 022.32**	**726.69**
Long-term	1 471.56	854.33	2 255.64	1 325.16	2 526.39	2 022.32	726.69
Full faith and credit	700.25	150.99	1 064.76	493.51	688.59	648.27	538.44
Utility debt only	204.09	109.91	398.89	400.62	331.62	393.73	188.25
Long-term debt issued	322.84	104.60	107.16	142.37	78.11	6.89	160.90
Long-term debt retired	280.96	81.13	99.26	118.87	175.78	82.84	52.87
Cash and security holdings	**1 880.85**	**1 389.89**	**2 357.86**	**639.90**	**2 145.12**	**2 040.11**	**726.31**
Exhibit—City contribution to own retirement systems	63.14	21.77	34.38	-	-	29.44	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	270	271	272	273	274	275	276
Population, 1988	124 730	186 090	87 270	93 120	95 880	95 010	116 880
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**438.96**	**882.28**	**746.77**	**643.54**	**679.06**	**517.93**	**470.71**
General revenue	376.53	501.54	691.97	556.40	538.93	393.38	390.49
Intergovernmental revenue	47.82	31.05	35.73	32.94	16.76	32.28	30.55
From Federal Government	33.37	24.67	30.16	29.81	14.64	14.22	27.16
From State governments	11.95	2.68	5.57	3.13	2.14	2.29	2.07
From local governments	2.50	3.70	–	–	–	15.77	1.32
General revenue from own sources	328.71	470.49	656.24	523.46	522.15	361.10	359.93
Taxes	148.79	248.50	233.30	295.33	257.09	194.78	214.39
Property	70.96	146.75	104.97	170.74	139.35	95.33	129.22
General sales	45.96	74.22	86.57	86.04	80.16	69.63	50.07
Selective sales	28.00	24.45	38.32	34.10	33.46	28.04	32.47
Income	–	–	–	–	–	–	–
Other	3.87	3.08	3.44	4.46	4.12	1.78	2.64
Current charges	137.20	103.94	119.55	114.26	158.88	94.03	112.82
Miscellaneous revenue	42.72	118.04	303.39	113.87	106.18	72.29	32.73
Utility and liquor store revenue	53.93	345.73	52.54	87.13	125.18	112.21	80.23
Insurance trust revenue	8.50	15.01	2.27	–	15.85	12.35	–
Expenditure	**477.83**	**793.18**	**711.00**	**661.15**	**638.18**	**545.83**	**600.90**
By character and object:							
Intergovernmental	1.03	7.14	5.66	–	2.72	–	–
To State governments	–	–	–	–	–	–	–
To local governments	1.03	7.14	5.66	–	2.72	–	–
Current operation	311.24	556.28	349.64	452.56	454.88	459.83	415.49
Capital outlay	118.81	98.18	81.56	107.51	72.40	16.99	146.20
Construction	101.58	94.36	61.09	75.38	65.03	10.86	138.04
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	43.53	120.35	272.95	101.06	99.79	60.80	39.20
Insurance benefits and repayments	3.22	11.23	1.19	–	8.39	8.21	–
Exhibit—Salaries and wages	212.99	246.50	170.30	273.63	270.15	252.70	182.75
General expenditure	412.85	467.58	621.30	582.37	534.76	463.12	463.48
Current expenditure	296.99	437.71	582.66	481.84	476.40	447.58	395.69
Intergovernmental expenditure	1.03	7.14	5.66	–	2.72	–	–
Capital outlay	115.87	29.87	38.64	100.53	58.36	15.54	67.79
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	3.08	9.06	7.54	10.03	–	–	11.17
Social services and income maintenance:							
Public welfare	2.80	–	3.19	–	1.18	5.15	–
Hospitals	–	–	–	–	–	–	–
Health	7.92	11.40	2.27	6.02	14.39	–	7.36
Other	–	–	–	–	–	–	–
Transportation:							
Highways	90.15	47.67	22.84	63.93	73.38	53.94	47.79
Capital outlay	55.41	18.15	1.47	38.83	30.13	6.26	11.94
Air transportation	15.22	16.15	10.39	7.80	51.68	–	–
Parking facilities	.79	–	–	–	.57	–	–
Other	–	–	–	–	–	–	–
Public safety:							
Police protection	56.03	66.26	78.42	68.52	78.17	89.75	103.26
Fire protection	44.09	50.04	40.84	66.02	53.94	67.06	13.46
Correction	–	–	–	–	–	5.83	–
Protective inspection and regulation	3.15	3.12	1.88	4.45	4.28	5.19	2.21
Environment and housing:							
Natural resources	–	–	–	–	–	–	–
Sewerage	31.72	27.36	20.69	30.00	48.61	75.02	91.26
Capital outlay	.22	5.02	1.66	1.31	1.02	1.94	38.45
Solid waste management	41.15	23.58	19.77	35.93	29.37	28.77	29.68
Parks and recreation	16.55	45.67	29.24	38.66	38.11	26.34	28.27
Housing and community development	17.47	12.51	5.47	26.30	4.08	13.32	27.28
Government administration:							
Financial administration	12.42	5.79	12.76	13.69	20.85	5.56	10.40
Judicial and legal	3.85	6.22	6.90	5.61	10.97	7.42	11.17
General public buildings	2.29	4.44	1.75	15.10	8.49	4.55	13.43
Other	6.57	13.00	11.72	11.31	12.21	8.64	7.08
Interest on general debt	38.06	92.77	267.64	92.71	70.67	42.89	29.02
General expenditure, n.e.c.	19.53	32.54	77.99	66.29	13.80	23.69	30.65
Utility and liquor store expenditure	61.76	314.38	88.51	78.78	95.04	74.50	137.42
Insurance trust expenditure	3.22	11.23	1.19	–	8.39	8.21	–
Debt outstanding	**498.44**	**1 592.62**	**3 796.58**	**1 324.63**	**1 150.95**	**753.93**	**578.05**
Long-term	498.44	1 592.62	3 796.58	1 324.63	1 150.95	753.93	578.05
Full faith and credit	203.00	445.93	206.77	509.98	424.70	73.36	304.07
Utility debt only	54.40	387.94	64.23	103.25	350.80	246.34	260.87
Long-term debt issued	40.09	120.95	40.11	53.16	–	–	94.63
Long-term debt retired	23.55	133.36	157.33	89.59	107.90	48.71	50.18
Cash and security holdings	**489.02**	**1 568.81**	**3 881.59**	**1 055.26**	**1 176.94**	**907.97**	**159.63**
Exhibit—City contribution to own retirement systems	4.39	4.98	2.41	–	5.08	4.27	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	277	278	279	280	281	282	283
Population, 1988	118 790	77 080	87 340	941 150	74 740	103 420	97 870
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	**810.20**	**844.67**	**459.80**	**1 393.76**	**834.32**	**745.87**	**547.14**
General revenue	679.01	704.94	370.40	527.09	721.22	636.39	439.91
Intergovernmental revenue	8.91	71.55	49.63	67.43	50.44	29.39	56.56
From Federal Government	5.01	-	47.80	34.87	33.68	22.59	49.37
From State governments	3.90	1.60	1.83	24.06	16.20	6.40	4.83
From local governments	-	69.95	-	8.50	.56	.40	2.36
General revenue from own sources	670.11	633.39	320.77	459.65	670.78	607.00	383.35
Taxes	455.30	405.15	234.60	197.82	291.50	312.40	251.94
Property	298.86	227.41	140.23	110.38	133.57	149.14	148.01
General sales	100.05	114.63	61.48	61.34	109.38	103.69	63.60
Selective sales	43.70	52.59	26.19	19.92	43.77	48.92	34.20
Income	-	-	-	-	-	-	-
Other	12.69	10.51	6.70	6.18	4.79	10.65	6.12
Current charges	143.58	167.13	55.90	144.94	121.89	148.69	97.14
Miscellaneous revenue	71.23	61.12	30.27	116.90	257.39	145.91	34.27
Utility and liquor store revenue	131.19	139.72	89.40	851.80	100.96	109.49	99.40
Insurance trust revenue	-	-	-	14.88	12.14	-	7.84
Expenditure	**790.66**	**814.75**	**475.98**	**1 612.42**	**759.07**	**758.46**	**534.70**
By character and object:							
Intergovernmental	16.30	-	.72	10.79	3.97	32.67	-
To State governments	-	-	-	5.03	-	-	-
To local governments	16.30	-	.72	5.75	3.97	32.67	-
Current operation	402.54	622.95	341.77	795.81	453.40	484.49	456.27
Capital outlay	260.35	123.17	109.59	507.22	52.73	94.65	36.27
Construction	255.41	99.46	98.49	475.57	41.01	81.07	18.51
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	111.47	68.63	23.90	287.82	243.32	144.64	36.44
Insurance benefits and repayments	-	-	-	10.78	5.65	-	5.72
Exhibit—Salaries and wages	240.37	287.96	178.05	322.73	217.13	250.35	218.69
General expenditure	662.28	699.42	374.35	665.14	686.09	628.10	414.97
Current expenditure	448.88	580.93	311.11	482.35	634.40	577.08	378.70
Intergovernmental expenditure	16.30	-	.72	10.79	3.97	32.67	-
Capital outlay	213.40	118.49	63.25	182.79	51.69	51.02	36.27
General expenditure by function:							
Education services:							
Education	-	-	-	6.00	-	.44	-
Elementary and secondary education	-	-	-	5.25	-	.44	-
Higher education	-	-	-	.75	-	-	-
Other	-	-	-	-	-	-	-
Libraries	13.92	12.71	-	10.35	12.80	9.91	4.60
Social services and income maintenance:							
Public welfare	-	-	10.08	7.08	-	7.88	-
Hospitals	-	-	-	-	-	-	-
Health	4.60	7.63	23.31	18.00	16.85	15.52	16.21
Other	-	-	-	-	-	-	-
Transportation:							
Highways	119.33	101.72	45.56	95.07	71.14	54.16	67.22
Capital outlay	104.28	83.76	17.12	69.75	26.96	20.20	18.64
Air transportation	-	-	24.22	21.52	4.29	5.24	1.91
Parking facilities	-	-	.39	2.29	-	-	.26
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	75.36	109.94	64.37	87.71	75.38	90.09	76.63
Fire protection	67.14	64.09	38.96	61.80	49.95	63.52	49.49
Correction	-	-	-	1.33	-	-	-
Protective inspection and regulation	9.83	5.67	2.89	4.56	2.94	5.52	7.65
Environment and housing:							
Natural resources	-	-	-	24.92	-	-	-
Sewerage	69.01	65.79	33.01	83.20	18.00	90.89	37.58
Capital outlay	35.42	1.43	16.46	47.67	.92	7.44	14.04
Solid waste management	33.95	39.63	5.78	22.65	40.23	34.41	43.81
Parks and recreation	63.42	70.73	21.86	38.95	27.31	48.43	31.79
Housing and community development	6.49	-	6.48	15.89	25.64	18.78	14.74
Government administration:							
Financial administration	23.39	13.92	8.70	9.15	15.13	8.88	12.45
Judicial and legal	4.52	3.15	7.02	5.87	7.04	5.19	6.15
General public buildings	45.26	17.03	10.51	7.11	2.53	6.83	3.63
Other	13.76	41.71	11.29	3.30	11.37	10.20	9.45
Interest on general debt	92.07	52.04	19.72	87.91	233.41	123.20	17.20
General expenditure, n.e.c.	20.17	94.29	40.22	47.47	72.08	29.03	14.20
Utility and liquor store expenditure	128.38	115.33	101.63	936.50	67.34	128.36	114.01
Insurance trust expenditure	-	-	-	10.78	5.65	-	5.72
Debt outstanding	**1 632.99**	**917.18**	**239.84**	**3 900.18**	**2 642.72**	**1 628.90**	**460.46**
Long-term	1 632.99	917.18	236.29	3 796.05	2 642.72	1 628.90	460.46
Full faith and credit	1 335.44	594.27	118.51	517.66	437.57	521.35	221.01
Utility debt only	297.55	156.20	85.02	2 712.78	234.88	291.31	239.45
Long-term debt issued	254.00	-	46.49	251.69	387.68	98.31	-
Long-term debt retired	90.81	52.24	19.20	73.91	459.98	84.16	12.08
Cash and security holdings	**586.37**	**459.82**	**175.01**	**1 447.48**	**2 672.84**	**1 512.79**	**486.03**
Exhibit—City contribution to own retirement systems	-	-	-	17.86	4.59	-	3.32

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont—Burlington	Virginia			
	Salt Lake City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
	284	285	286	287	288	289	290
Population, 1988	152 740	93 030	37 130	108 400	147 800	130 800	160 100
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	**1 323.18**	**188.91**	**1 991.19**	**2 553.56**	**1 637.57**	**1 458.37**	**1 916.66**
General revenue	1 183.34	188.91	858.01	2 546.30	1 546.39	1 458.37	1 600.48
Intergovernmental revenue	158.14	26.35	131.62	557.32	611.81	571.87	677.47
From Federal Government	132.26	9.98	30.90	4.58	17.25	84.57	79.54
From State governments	20.56	16.19	14.52	479.85	594.37	487.30	592.33
From local governments	5.32	.18	26.21	72.89	.20	-	5.60
General revenue from own sources	1 025.20	162.56	726.39	1 988.98	934.58	886.50	923.01
Taxes	511.54	139.31	345.27	1 591.49	764.72	656.35	728.94
Property	252.50	26.02	319.90	1 166.03	523.21	421.85	490.61
General sales	131.52	71.17	-	117.15	59.91	76.38	57.18
Selective sales	100.04	35.21	-	165.62	101.96	90.83	94.66
Income	-	-	-	-	-	-	-
Other	27.48	6.90	25.37	142.69	79.63	67.29	86.50
Current charges	391.27	11.81	261.51	187.09	80.54	135.33	93.26
Miscellaneous revenue	122.38	11.44	119.61	210.39	89.32	94.82	100.81
Utility and liquor store revenue	139.84	-	1 092.92	7.26	91.18	-	199.29
Insurance trust revenue	-	-	40.26	-	-	-	116.88
Expenditure	**1 509.36**	**222.72**	**1 955.78**	**2 347.80**	**1 774.24**	**1 541.10**	**2 203.60**
By character and object:							
Intergovernmental	-	4.51	14.46	50.13	2.08	15.83	13.27
To State governments	-	.82	-	1.11	-	7.86	-
To local governments	-	3.70	14.46	49.02	2.08	7.97	13.27
Current operation	874.44	198.51	1 382.87	1 948.06	1 414.65	1 330.15	1 582.60
Capital outlay	514.17	8.88	237.52	138.13	268.41	111.13	421.96
Construction	404.49	7.08	52.41	117.64	216.26	78.28	280.00
Assistance and subsidies	-	-	-	46.17	2.91	3.41	12.34
Interest on debt	120.74	10.82	279.56	165.11	86.18	80.59	136.82
Insurance benefits and repayments	-	-	41.37	-	-	-	36.61
Exhibit—Salaries and wages	502.83	93.52	522.84	1 313.75	724.95	690.74	1 074.32
General expenditure	1 354.86	222.72	769.65	2 332.51	1 650.60	1 541.10	1 912.70
Current expenditure	883.98	213.84	667.25	2 194.38	1 434.78	1 429.97	1 606.32
Intergovernmental expenditure	-	4.51	14.46	50.13	2.08	15.83	13.27
Capital outlay	470.88	8.88	102.40	138.13	215.82	111.13	306.38
General expenditure by function:							
Education services:							
Education	-	-	-	682.41	773.55	676.96	837.75
Elementary and secondary education	-	-	-	682.41	773.55	676.96	837.75
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	35.44	-	19.90	27.67	19.63	9.57	13.45
Social services and income maintenance:							
Public welfare	-	-	-	226.31	49.32	53.22	58.76
Hospitals	-	-	-	4.61	-	-	-
Health	.14	-	13.47	83.88	44.76	19.85	23.30
Other	-	-	-	-	-	-	-
Transportation:							
Highways	126.27	35.46	48.40	99.23	180.07	32.87	132.87
Capital outlay	32.94	5.65	27.63	-	83.42	.08	.86
Air transportation	305.07	-	63.96	-	-	-	-
Parking facilities	-	-	23.08	-	-	-	1.02
Other	-	-	14.46	40.94	1.90	-	4.83
Public safety:							
Police protection	132.94	50.97	95.18	140.10	91.69	67.51	89.34
Fire protection	109.59	21.15	74.82	135.40	81.99	62.84	88.36
Correction	-	-	-	52.20	47.77	18.51	51.13
Protective inspection and regulation	1.80	-	-	10.93	7.06	5.85	22.82
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	93.11	-	105.66	138.75	13.03	19.18	57.08
Capital outlay	54.45	-	48.21	22.81	-	7.04	33.30
Solid waste management	19.27	9.23	23.32	26.32	48.36	27.69	36.00
Parks and recreation	60.67	2.46	37.62	72.51	27.19	93.56	64.87
Housing and community development	131.62	3.18	80.07	45.81	4.24	113.69	152.57
Government administration:							
Financial administration	26.23	12.63	19.10	27.26	41.31	25.08	34.25
Judicial and legal	7.24	7.14	6.81	117.16	46.18	14.69	74.28
General public buildings	96.60	1.19	7.00	31.37	62.68	15.34	24.12
Other	34.94	8.05	25.64	46.00	24.98	14.43	13.44
Interest on general debt	111.01	10.82	48.72	165.11	65.93	80.59	106.21
General expenditure, n.e.c.	62.90	60.42	62.43	158.56	18.96	189.66	26.23
Utility and liquor store expenditure	154.50	-	1 144.76	15.09	123.63	-	254.29
Insurance trust expenditure	-	-	41.37	-	-	-	36.61
Debt outstanding	**1 920.79**	**268.80**	**4 190.01**	**2 173.06**	**1 272.14**	**1 385.54**	**2 187.97**
Long-term	1 920.79	268.80	4 122.68	2 173.06	1 272.14	1 256.31	1 905.70
Full faith and credit	444.51	268.80	1 258.69	858.60	783.88	494.68	1 314.65
Utility debt only	149.08	-	3 662.78	-	284.81	-	459.84
Long-term debt issued	398.87	80.04	-	104.61	199.80	121.93	295.22
Long-term debt retired	81.35	27.68	108.56	119.00	139.49	44.07	76.09
Cash and security holdings	**1 127.23**	**185.63**	**2 328.90**	**2 032.19**	**1 101.55**	**1 215.44**	**1 822.47**
Exhibit—City contribution to own retirement systems	-	-	32.00	-	-	-	59.73

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	291	292	293	294	295	296	297
Population, 1988	286 500	107 500	213 300	97 700	365 300	84 710	502 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	**1 878.65**	**1 792.03**	**2 962.08**	**1 893.37**	**1 758.31**	**1 078.44**	**1 851.46**
General revenue	1 707.99	1 628.76	2 348.27	1 710.70	1 668.15	981.22	1 127.03
Intergovernmental revenue	702.95	772.22	786.38	739.42	646.79	119.63	169.97
From Federal Government	209.48	90.36	177.67	121.13	231.52	2.70	45.68
From State governments	488.78	670.77	603.94	618.29	409.11	78.53	116.76
From local governments	4.68	11.09	6.77	-	6.16	38.40	7.52
General revenue from own sources	1 005.04	856.54	1 559.90	971.28	1 021.36	861.59	957.06
Taxes	661.78	630.38	1 100.73	793.29	771.77	603.55	581.48
Property	374.13	390.58	697.56	436.72	493.60	146.56	200.03
General sales	70.30	50.23	93.46	122.42	78.33	220.23	122.98
Selective sales	154.35	133.31	169.67	134.25	129.72	110.45	128.83
Income	-	-	-	-	-	-	-
Other	63.01	56.26	140.04	99.90	70.11	126.31	129.64
Current charges	206.12	163.21	353.43	123.07	104.05	157.88	256.79
Miscellaneous revenue	137.14	62.95	105.74	54.92	145.54	100.15	118.79
Utility and liquor store revenue	100.69	96.75	557.39	49.22	90.15	97.23	611.26
Insurance trust revenue	69.98	66.51	56.41	133.45	-	-	113.16
Expenditure	**1 879.83**	**1 833.17**	**3 037.66**	**1 780.04**	**1 671.84**	**878.68**	**1 940.33**
By character and object:							
Intergovernmental	2.77	10.02	12.54	4.15	3.31	19.01	105.54
To State governments	-	-	-	-	-	-	60
To local governments	2.77	10.02	12.54	4.15	3.31	19.01	104.95
Current operation	1 454.72	1 535.49	2 300.36	1 434.50	1 214.19	712.62	1 351.11
Capital outlay	230.81	155.58	440.66	222.60	362.47	89.82	276.89
Construction	173.91	89.96	360.65	162.78	281.92	89.82	216.67
Assistance and subsidies	13.03	30.20	36.10	11.79	1.86	-	-
Interest on debt	131.14	79.83	195.86	60.95	90.00	57.23	106.47
Insurance benefits and repayments	47.36	22.06	52.33	46.05	-	-	100.32
Exhibit—Salaries and wages	792.36	855.37	1 418.88	881.30	760.67	424.65	629.77
General expenditure	1 726.01	1 739.17	2 332.98	1 631.32	1 590.19	747.88	1 176.28
Current expenditure	1 528.78	1 616.27	2 029.93	1 458.53	1 250.74	699.01	1 015.72
Intergovernmental expenditure	2.77	10.02	12.54	4.15	3.31	19.01	105.54
Capital outlay	197.23	122.90	303.04	172.79	339.44	48.87	160.56
General expenditure by function:							
Education services:							
Education	617.43	702.31	742.16	666.68	801.72	-	-
Elementary and secondary education	617.43	702.31	742.16	666.68	801.70	-	-
Higher education	-	-	-	-	.01	-	-
Other	-	-	-	-	-	-	-
Libraries	14.97	12.20	15.46	17.54	22.55	15.72	34.26
Social services and income maintenance:							
Public welfare	87.23	131.86	160.47	101.75	32.49	15	-
Hospitals	35.85	-	-	-	-	-	-
Health	47.78	70.74	56.85	11.03	37.53	9.31	14.12
Other	-	-	-	-	-	-	-
Transportation:							
Highways	82.23	77.13	104.51	75.88	118.46	63.99	28.42
Capital outlay	30.19	21.09	19.11	27.91	65.51	.80	.26
Air transportation	53.42	-	-	-	-	-	-
Parking facilities	12.89	5.34	3.97	1.22	.09	-	1.24
Other	-	5.34	1.88	-	2.14	-	-
Public safety:							
Police protection	95.80	100.47	165.35	90.95	98.15	100.97	142.98
Fire protection	59.54	70.84	126.41	86.79	52.42	56.23	89.31
Correction	30.01	42.76	35.26	62.04	19.94	6.20	13.46
Protective inspection and regulation	14.76	21.67	9.44	9.27	8.23	-	20.33
Environment and housing:							
Natural resources	-	-	-	-	-	3.58	-
Sewerage	19.36	35.02	225.44	91.18	49.49	118.25	106.90
Capital outlay	7.69	16.26	135.27	43.35	24.20	-	.43
Solid waste management	35.74	42.82	50.65	35.19	42.57	1.78	80.61
Parks and recreation	67.83	59.67	92.37	41.95	62.83	98.22	135.02
Housing and community development	161.48	98.88	221.31	97.26	4.10	24.60	62.43
Government administration:							
Financial administration	26.81	36.00	42.24	48.74	28.32	45.30	34.23
Judicial and legal	18.30	23.88	41.21	21.28	17.18	15.05	28.88
General public buildings	31.30	35.28	32.60	40.26	52.22	-	69.64
Other	39.12	29.15	27.15	19.33	15.62	40.04	33.57
Interest on general debt	117.10	79.83	152.93	60.77	72.72	38.17	43.34
General expenditure, n.e.c.	56.98	57.98	25.30	52.21	51.44	110.32	237.49
Utility and liquor store expenditure	106.46	71.94	652.34	102.67	81.65	130.80	663.74
Insurance trust expenditure	47.36	22.06	52.33	46.05	-	-	100.32
Debt outstanding	**1 850.49**	**1 144.27**	**2 777.21**	**958.38**	**1 225.93**	**902.85**	**1 785.74**
Long-term	1 850.49	1 144.27	2 777.21	958.38	1 225.93	813.85	1 785.74
Full faith and credit	840.07	892.87	1 604.02	609.41	924.79	459.15	579.10
Utility debt only	246.49	-	577.85	4.09	266.84	254.15	1 111.58
Long-term debt issued	338.15	251.40	316.09	133.06	89.65	77.76	226.31
Long-term debt retired	187.28	236.34	188.81	57.52	81.49	70.65	147.79
Cash and security holdings	**2 270.40**	**1 192.01**	**1 913.05**	**1 452.25**	**1 041.96**	**782.26**	**1 891.86**
Exhibit—City contribution to own retirement systems	29.91	23.53	48.79	45.09	-	-	62.41

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1988-89—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	298	299	300	301	302	303	304	305	306
Population, 1988	170 900	163 960	56 300	95 640	78 170	178 180	599 380	82 510	54 010
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	**804.31**	**2 329.46**	**536.38**	**891.28**	**714.66**	**804.08**	**1 180.69**	**827.41**	**1 209.61**
General revenue	679.13	1 115.41	536.38	825.37	648.67	731.18	900.02	750.67	1 054.30
Intergovernmental revenue	148.49	237.02	47.87	312.94	303.14	255.52	451.55	374.82	789.24
From Federal Government	42.24	113.22	41.85	22.34	25.11	17.26	69.09	41.78	96.91
From State governments	102.80	103.67	6.02	277.98	270.89	229.44	381.68	312.25	589.56
From local governments	3.46	20.12	-	12.62	7.13	8.82	.78	20.79	102.78
General revenue from own sources	530.64	878.39	488.51	512.42	345.53	475.65	448.47	375.86	265.06
Taxes	275.23	487.80	213.89	205.95	179.91	286.03	242.30	226.48	58.03
Property	104.41	133.15	36.36	194.59	169.66	252.98	224.07	220.56	28.68
General sales	75.69	121.82	-	.01	-	.01	-	-	-
Selective sales	72.32	149.91	27.10	5.15	1.47	14.06	6.18	.79	19.22
Income	-	-	-	-	-	-	-	-	-
Other	22.81	82.93	150.43	6.19	8.78	18.98	12.04	5.14	10.13
Current charges	153.42	284.56	168.93	168.20	78.31	103.59	105.64	80.72	106.94
Miscellaneous revenue	101.98	106.03	105.68	138.27	87.30	86.04	100.53	68.66	100.09
Utility and liquor store revenue	82.79	1 085.09	-	85.91	66.00	72.90	65.31	76.74	135.44
Insurance trust revenue	42.39	128.96	-	-	-	-	215.36	-	19.87
Expenditure	**830.91**	**2 306.59**	**555.88**	**930.33**	**771.93**	**885.57**	**1 009.12**	**820.77**	**994.83**
By character and object:									
Intergovernmental	19.92	7.03	1.99	-	.42	34.03	44.82	-	13.53
To State governments	-	-	-	-	.42	-	-	-	-
To local governments	19.92	7.03	1.99	-	-	34.03	44.82	-	13.53
Current operation	551.10	1 644.13	374.23	649.30	566.17	680.73	689.70	753.97	503.46
Capital outlay	195.94	407.03	73.20	166.78	156.45	101.41	129.66	36.00	367.19
Construction	195.94	405.97	49.73	155.35	117.85	83.19	108.30	36.00	335.40
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	25.49	170.74	106.47	114.25	48.89	49.39	50.40	30.81	102.94
Insurance benefits and repayments	38.46	77.66	-	-	-	-	94.54	-	7.70
Exhibit—Salaries and wages	329.15	576.96	177.85	296.86	266.85	363.68	422.32	359.86	239.20
General expenditure	715.31	1 142.46	555.88	648.96	676.63	714.82	860.84	720.99	670.23
Current expenditure	527.82	821.45	482.68	683.10	548.50	616.03	743.02	685.00	514.48
Intergovernmental expenditure	19.92	7.03	1.99	-	.42	34.03	44.82	-	13.53
Capital outlay	167.50	321.01	73.20	165.86	128.13	98.79	117.82	36.00	155.75
General expenditure by function:									
Education services:									
Education	-	1.00	-	-	-	-	-	-	-
Elementary and secondary education	-	1.00	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	23.14	81.56	-	-	29.24	27.99	29.86	26.07	-
Social services and income maintenance:									
Public welfare	-	5.92	-	-	-	.02	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	14.00	30.90	1.19	13.34	33.01	28.24	20.99	15.04	23.57
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	31.10	112.75	28.95	160.36	89.93	86.04	77.16	116.17	63.14
Capital outlay	.19	30.71	3.94	74.46	60.85	41.58	35.22	36.00	40.83
Air transportation	.02	12.27	.62	-	29.47	-	-	-	-
Parking facilities	1.06	10.02	13.66	16.41	.05	18.27	5.85	11.74	2.06
Other	-	-	-	-	1.77	-	4.41	-	-
Public safety:									
Police protection	92.14	108.28	61.53	121.58	122.21	119.78	178.74	166.90	75.84
Fire protection	75.44	104.02	64.74	118.87	77.29	95.06	92.06	117.72	59.77
Correction	8.26	10.53	-	-	.39	-	-	2.24	7.78
Protective inspection and regulation	6.59	2.07	3.45	7.33	4.02	8.68	27.73	5.36	3.65
Environment and housing:									
Natural resources	1.41	.79	11.85	12.57	19.08	49.76	16.54	4.02	-
Sewerage	152.87	275.46	81.10	116.66	94.01	47.01	81.24	60.42	110.89
Capital outlay	108.50	160.37	1.69	16.14	26.07	-	22.30	-	85.48
Solid waste management	66.16	89.72	40.04	23.31	23.64	38.23	65.70	28.58	34.86
Parks and recreation	111.77	43.60	20.85	49.68	41.03	61.93	19.57	71.06	35.35
Housing and community development	16.40	19.34	49.73	10.13	15.66	29.18	52.82	13.56	53.30
Government administration:									
Financial administration	13.26	41.36	21.83	14.14	9.37	17.49	30.05	17.89	8.61
Judicial and legal	19.37	17.83	3.50	5.46	5.05	5.78	10.27	5.91	6.07
General public buildings	-	-	5.56	-	4.83	3.08	18.76	8.02	8.35
Other	16.71	25.68	11.44	11.78	12.96	23.48	16.63	9.22	17.31
Interest on general debt	16.10	68.91	106.47	111.06	48.47	44.15	50.40	28.86	50.08
General expenditure, n.e.c.	49.50	80.51	29.38	56.28	15.14	10.67	62.07	12.20	109.61
Utility and liquor store expenditure	77.14	1 086.47	-	81.37	95.30	150.75	53.74	99.78	316.90
Insurance trust expenditure	38.46	77.66	-	-	-	-	94.54	-	7.70
Debt outstanding	**505.28**	**2 181.40**	**1 471.31**	**1 558.65**	**577.89**	**593.97**	**820.72**	**479.26**	**1 607.02**
Long-term	482.07	2 181.40	1 456.66	1 558.65	577.89	593.97	819.51	479.26	1 558.08
Full faith and credit	243.50	344.54	136.41	845.84	398.56	365.51	437.93	441.39	905.63
Utility debt only	107.02	1 361.95	-	54.68	-	81.49	-	37.87	873.69
Long-term debt issued	114.69	597.33	-	125.26	90.26	50.76	69.01	130.59	129.53
Long-term debt retired	21.53	401.15	33.30	98.72	60.46	28.76	125.63	99.67	90.82
Cash and security holdings	**825.69**	**2 305.37**	**1 043.78**	**1 371.60**	**626.14**	**643.89**	**2 985.93**	**664.20**	**1 190.06**
Exhibit—City contribution to own retirement systems	9.12	46.87	-	-	-	-	34.01	-	10.83

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
Population, 1988	923 750	385 720	307 090	415 040	3 352 710	356 860
Revenue	**1 059 974**	**428 877**	**240 321**	**685 190**	**5 968 047**	**471 951**
General revenue	925 679	346 997	194 737	527 843	3 239 307	439 223
Intergovernmental revenue	319 067	120 346	36 336	90 833	442 338	62 568
From State government	193 360	83 706	25 575	50 928	260 567	42 929
Education	-	-	-	-	-	106
Highways	78 602	34 560	5 311	7 592	58 685	6 356
Public welfare	695	878	-	-	-	1 518
Health and hospitals	-	-	-	4 751	-	-
Housing and community development	-	-	-	-	-	1 769
General local government support	107 385	43 965	11 585	17 860	141 349	15 408
Other and unallocable	6 698	4 303	8 679	20 725	60 533	17 772
From Federal Government	97 333	30 785	9 633	25 961	107 066	16 596
From local governments	28 374	5 855	1 128	13 944	74 705	3 043
General revenue from own sources	606 612	226 651	158 401	437 010	2 796 969	376 655
Taxes	299 198	125 943	84 699	145 908	1 623 232	191 852
Property	106 261	23 987	33 004	60 659	564 971	84 061
General sales	121 704	84 034	36 618	28 749	278 235	31 152
Selective sales	53 842	12 162	7 916	41 943	464 594	33 058
Alcoholic beverages	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-
Public utilities	35 425	8 306	2 173	35 227	400 540	20 599
Tobacco products	-	-	-	-	-	-
Other	18 417	3 856	5 743	6 716	64 054	12 459
Income taxes	-	-	-	-	-	-
Motor vehicle licenses	-	-	-	-	-	-
Other	17 391	5 760	7 161	14 557	315 432	43 581
Charges and miscellaneous general revenue	307 414	100 708	73 702	291 102	1 173 737	184 803
Current charges	164 045	39 025	39 417	162 269	730 349	103 894
Education	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-
Higher education	-	-	-	-	-	-
Highway	213	-	-	-	3 952	187
Hospital	-	-	-	-	-	-
Sewerage	35 403	-	10 614	3 019	181 990	10 675
Solid waste management	31 765	5 642	17 548	14 309	11 485	2 491
Parks and recreation	8 974	9 357	2 403	21 467	35 406	3 541
Housing and community development	3 343	1 725	539	715	46 459	2 224
Airport	71 232	20 784	5 348	8 865	199 003	33 559
Water transport and terminal	-	-	-	95 502	148 839	39 851
Parking facility	2 027	291	1 535	1 463	22 608	8 774
Miscellaneous commercial activity	-	-	-	-	-	-
Other	11 088	1 226	1 430	16 929	80 607	2 592
Special assessments	29 971	1 611	4 137	2 650	52 414	574
Sale of property	1	615	1	18 148	13 709	2 991
Housing and community development	-	-	1	74	10 428	2 045
Other	1	615	-	18 074	3 281	946
Interest earnings	92 347	49 998	28 218	78 688	258 189	62 617
Fines and forfeits	13 883	5 290	885	9 230	100 078	7 045
Other and unallocable	7 167	4 169	1 044	20 117	18 998	7 682
Utility and liquor store revenue	95 433	65 598	13 011	156 555	1 981 586	-
Employee-retirement revenue[1]	38 862	16 282	32 573	792	747 154	32 728
Expenditure	**1 119 333**	**455 571**	**193 499**	**697 840**	**5 392 880**	**412 563**
General expenditure	970 601	345 395	150 222	526 879	2 915 783	374 256
Intergovernmental expenditure	2 863	-	-	1 485	11 946	54
Direct general expenditure	967 738	345 395	150 222	525 394	2 903 837	374 202
Current operation	479 896	214 329	114 403	362 670	2 053 178	244 826
Capital outlay	350 516	71 257	14 199	115 858	646 547	57 559
Construction	215 782	46 221	9 738	106 941	514 949	47 137
Land and existing structures	74 638	12 246	3 383	5 699	26 584	2 675
Equipment	60 096	12 790	1 078	3 218	105 014	7 747
Assistance and subsidies	-	-	-	-	-	-
Interest on general debt	137 326	59 809	21 620	46 868	204 112	71 817
General expenditure by function:						
Education services:						
Education[2]	3 453	-	-	1 485	8 019	1 716
Elementary and secondary education	3 453	-	-	1 485	8 019	1 716
Higher education	-	-	-	-	-	-
Libraries	17 825	14 049	-	11 090	41 475	7 888
Social services and income maintenance:						
Public welfare	621	1 554	-	-	-	1 164
Categorical cash assistance	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-
Vendor payments – medical	-	-	-	-	-	-
Vendor payments – other	-	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-
Other	621	1 554	-	-	-	1 164
Hospitals	-	-	-	-	-	-
Own hospitals	-	-	-	-	-	-
Other hospitals	-	-	-	-	-	-
Health	1 228	-	-	11 505	6 719	-
Transportation:						
Highways	128 439	46 781	9 069	22 791	180 748	17 510
Air transportation	110 459	16 372	3 968	6 961	170 174	22 051
Water transport and terminals	-	-	-	109 635	93 484	18 069
Parking facilities	5 554	-	2 627	739	31 478	3 434
Transit subsidies	-	-	-	-	46 363	54

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
General expenditure—Con.						
General expenditure by function—Con.						
Public safety:						
Police protection	134 060	51 896	33 068	74 061	556 873	55 069
Fire protection	74 675	25 152	14 667	46 286	283 324	31 741
Correction	1 802	212	–	3 766	2 074	4 304
Protective inspection and regulation	5 439	3 218	5 181	7 480	64 584	3 904
Environment and housing:						
Sewerage	73 740	2 474	6 673	3 215	259 841	14 913
Capital outlay	47 646	1 828	414	1 553	198 237	9 706
Solid waste management	32 945	14 707	15 723	16 363	107 653	2 146
Parks and recreation	76 947	40 080	15 326	39 270	139 646	26 533
Housing and community development	48 103	19 796	4 319	57 380	164 925	32 057
Natural resources	–	–	–	–	4 277	–
Government administration:						
Financial administration	15 453	10 248	3 392	17 730	84 474	23 363
Judicial and legal	24 186	9 522	1 017	8 280	38 750	3 211
General public buildings	6 449	6 774	5 723	743	57 869	1 569
Other	16 453	8 474	3 590	9 259	58 143	6 799
Interest on general debt	137 326	59 809	21 620	46 866	204 112	71 817
General expenditure, n.e.c.	55 464	14 277	4 259	31 974	310 778	24 944
Utility expenditure	130 301	104 514	22 180	170 302	1 948 519	–
Employee retirement expenditure[3]	18 431	5 662	21 097	659	528 578	38 307
Exhibit—Total expenditure for salaries and wages	323 923	137 314	81 787	176 416	1 758 391	142 030
Debt outstanding	**1 964 379**	**797 365**	**256 541**	**567 536**	**5 468 207**	**1 025 244**
Long-term debt outstanding	1 955 389	797 365	256 541	549 036	5 376 539	995 244
General debt	1 737 354	643 035	256 541	541 491	3 174 864	995 244
Education	–	–	–	–	–	–
Public debt for private purposes	588 548	363 842	150 563	269 385	1 317 329	179 889
Other and unallocable	1 148 806	279 193	105 978	272 106	1 857 535	815 355
Utility debt	218 035	154 330	–	7 545	2 201 675	–
Water supply systems	215 310	154 330	–	7 545	488 525	–
Electric power systems	–	–	–	–	1 713 150	–
Gas supply systems	–	–	–	–	–	–
Transit systems	2 725	–	–	–	–	–
Short-term debt outstanding	8 990	–	–	18 500	91 668	30 000
Long-term debt issued	483 894	79 183	3 431	991	808 375	429 045
Full faith and credit	191 090	–	–	–	–	–
General purpose	181 090	–	–	–	–	–
Utility	10 000	–	–	–	–	–
Nonguaranteed	292 804	79 183	3 431	991	808 375	429 045
General purpose	280 454	49 183	3 431	951	658 375	429 045
Utility	12 350	30 000	–	40	150 000	–
Long-term debt retired	300 648	70 626	10 700	11 198	356 550	348 468
General purpose	280 273	64 426	10 700	10 923	282 735	348 468
Utility	20 375	6 200	–	275	73 815	–
Total borrowing	384 814	35 263	3 431	19 491	602 870	211 470
Total debt redemption	225 661	70 626	10 700	11 198	159 585	210 518
Refunding issues of long-term debt	99 080	43 920	–	–	205 505	217 575
Long-term debt refunded	94 995	–	–	–	205 505	217 550
Net long-term debt outstanding	1 203 653	397 067	92 277	233 212	3 999 630	640 978
Cash and security holdings	**1 528 380**	**697 217**	**474 725**	**898 566**	**10 258 488**	**1 309 845**
Employee retirement	352 140	126 908	296 535	7 816	7 023 097	256 758
Other	1 176 240	570 309	178 190	890 750	3 235 391	1 053 087
By purpose:						
Offsets to debt	751 736	400 298	164 264	315 824	1 376 909	354 266
Bond funds	266 715	91 682	–	6 350	98 380	146 514
Other	157 789	78 329	13 926	568 576	1 760 102	552 307

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado—Denver	District of Columbia—Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
Population, 1988	338 220	1 070 310	731 650	738 420	492 190	617 000	635 430	371 100
Revenue	**294 978**	**1 161 712**	**2 626 443**	**636 623**	**949 509**	**4 120 270**	**1 279 911**	**315 861**
General revenue	241 985	934 708	2 136 845	541 790	837 070	3 882 574	635 799	280 842
Intergovernmental revenue	30 132	191 071	649 245	66 410	176 038	1 176 098	128 120	55 226
From State government	22 643	85 632	552 123	47 075	149 444	-	88 596	30 751
Education	-	-	42 751	-	-	-	-	-
Highways	4 906	14 671	14 937	10 924	11 208	-	4 715	-
Public welfare	-	-	280 292	-	104 435	-	-	-
Health and hospitals	-	-	85 003	70	7 001	-	105	-
Housing and community development	828	1 258	-	-	-	-	-	-
General local government support	14 113	42 762	68 401	28 678	3 515	-	73 056	27 722
Other and unallocable	2 706	26 941	25 132	7 403	22 295	-	10 720	3 029
From Federal Government	757	63 809	96 548	9 044	24 839	1 112 907	38 285	19 280
From local governments	6 732	41 630	574	10 291	1 755	63 191	1 239	5 197
General revenue from own sources	211 853	743 637	1 487 600	475 340	661 032	2 706 476	507 679	225 614
Taxes	123 563	310 138	805 387	285 667	321 795	2 243 115	208 954	155 176
Property	40 570	117 840	417 093	107 687	90 245	710 786	156 411	114 531
General sales	37 107	112 963	83 539	66 837	172 785	428 763	-	-
Selective sales	32 893	56 505	98 402	53 570	30 132	215 086	41 139	33 305
Alcoholic beverages	-	-	-	-	-	6 215	-	-
Motor fuels	-	-	-	-	-	29 550	-	4 853
Public utilities	23 955	24 262	30 345	48 873	14 581	106 478	35 293	28 452
Tobacco products	-	-	-	-	-	9 383	-	-
Other	8 938	32 243	68 057	4 697	15 551	63 460	5 846	-
Income taxes	-	-	-	-	-	759 883	-	-
Motor vehicle licenses	-	-	-	-	2 333	17 336	330	-
Other	12 993	22 830	206 353	57 573	26 320	111 281	9 074	7 340
Charges and miscellaneous general revenue	88 290	433 499	682 213	189 673	339 237	463 361	300 725	70 438
Current charges	61 076	132 246	423 479	100 426	229 262	229 074	115 295	38 131
Education	-	-	-	-	-	12 241	-	-
School lunch sales (gross)	-	-	-	-	-	1 708	-	-
Other local school charges	-	-	-	-	-	306	-	-
Higher education	-	-	-	-	-	10 227	-	-
Highways	48	-	705	1 779	1 289	-	38	-
Hospitals	-	-	118 964	-	40 258	80 747	-	-
Sewerage	15 516	60 157	55 886	52 395	30 601	72 897	41 459	-
Solid waste management	18 192	12 892	1 327	3 528	-	7 170	11 635	14 256
Parks and recreation	9 968	29 215	30 647	5 919	20 882	14 897	2 418	10 127
Housing and community development	-	6 029	3 352	380	2 302	17 237	4 127	-
Airport	-	1 682	129 465	26 042	114 690	-	11 578	-
Water transport and terminal	-	-	31 173	-	-	-	16 496	-
Parking facility	10 948	3 915	13 737	3 939	3 669	10 788	2 696	9 849
Miscellaneous commercial activity	-	436	189	-	-	683	-	3
Other	6 404	18 120	40 034	4 444	15 708	32 436	24 550	3 896
Special assessments	6 384	81 913	-	14 388	18 225	4 927	492	380
Sale of property	178	31 473	1 103	827	495	26 127	58	5 915
Housing and community development	-	-	898	-	-	-	54	-
Other	178	31 473	205	827	495	26 127	4	5 915
Interest earnings	15 352	162 243	181 787	58 043	73 592	56 226	175 176	22 011
Fines and forfeits	2 881	13 285	42 612	5 513	10 749	45 411	5 568	1 313
Other and unallocable	2 419	12 339	53 232	12 476	6 914	101 596	4 136	2 708
Utility and liquor store revenue	15 253	129 770	179 507	6 694	87 406	53 494	591 969	-
Employee-retirement revenue[1]	37 740	97 225	310 091	88 179	25 033	184 202	52 143	35 019
Expenditure	**288 633**	**1 027 173**	**2 260 293**	**618 256**	**1 003 120**	**4 148 592**	**1 344 441**	**389 678**
General expenditure	253 177	827 435	1 648 773	583 134	887 203	3 780 566	552 327	331 176
Intergovernmental expenditure	-	13 086	26 636	13 166	14 023	119 304	9 093	2 454
Direct general expenditure	253 177	814 349	1 622 137	569 968	873 180	3 661 262	543 234	328 722
Current operation	197 483	496 898	1 201 164	308 270	536 263	3 048 683	359 977	232 335
Capital outlay	43 778	185 426	150 709	192 215	210 472	298 277	89 610	63 010
Construction	27 138	110 426	95 404	157 594	112 269	232 808	76 605	35 959
Land and existing structures	5 436	59 599	18 507	26 010	70 126	-	999	21 354
Equipment	11 206	15 401	36 798	8 611	29 077	65 469	12 006	5 697
Assistance and subsidies	-	-	109 684	-	49 854	101 460	1 737	-
Interest on general debt	11 916	132 025	160 560	69 483	76 591	212 842	91 910	33 377
General expenditure by function:								
Education services:								
Education[2]	168	-	48 059	-	-	845 475	14	38
Elementary and secondary education	168	-	48 059	-	-	550 549	14	-
Higher education	-	-	-	-	-	94 926	-	38
Libraries	5 873	17 149	17 369	14 535	12 103	16 804	8 084	-
Social services and income maintenance:								
Public welfare	-	1 493	210 950	-	94 572	629 585	9 731	955
Categorical cash assistance	-	-	84 276	-	49 450	81 426	-	-
Other cash assistance	-	-	25 408	-	404	20 034	1 737	-
Vendor payments—medical	-	-	-	-	433	323 937	-	-
Vendor payments—other	-	-	-	-	-	5 965	-	-
Welfare institutions	-	-	-	-	-	24 967	-	-
Other	-	1 493	101 266	-	44 285	173 256	7 994	955
Hospitals	-	-	227 603	-	70 047	264 738	18 668	-
Own hospitals	-	-	202 182	-	70 047	255 846	-	-
Other hospitals	-	-	25 421	-	-	8 892	18 668	-
Health	1 183	1 220	123 517	-	36 227	139 826	11 177	145
Transportation:								
Highways	28 399	43 939	15 967	46 088	84 932	111 351	33 005	17 605
Air transportation	-	1 435	108 906	54 370	152 688	-	21 166	-
Water transport and terminals	-	-	23 121	-	-	-	25 773	-
Parking facilities	12 062	554	2 949	1 557	2 948	1 220	1 363	10 472
Transit subsidies	669	1 008	-	-	-	119 304	8 888	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado—Denver	District of Columbia—Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	53 025	120 808	122 722	86 202	90 691	246 343	61 567	70 276
Fire protection	29 636	54 764	82 849	43 477	48 103	98 546	42 852	37 758
Correction	–	–	45 232	–	20 362	270 763	14 721	–
Protective inspection and regulation	4 915	14 362	11 151	4 743	4 572	49 047	4 614	3 079
Environment and housing:								
Sewerage	6 285	99 943	76 287	64 305	33 789	110 684	35 634	6 955
Capital outlay	1 088	39 458	30 815	21 551	6 345	30 158	12 622	6 955
Solid waste management	19 644	31 924	10 953	10 773	10 406	38 403	24 864	28 131
Parks and recreation	35 009	108 304	99 467	39 430	47 052	56 169	26 652	35 216
Housing and community development	–	90 408	35 693	91 020	16 842	220 386	34 655	33 609
Natural resources	–	8 630	693	–	80	–	756	–
Government administration:								
Financial administration	8 840	13 414	41 848	11 564	18 387	52 975	14 027	18 525
Judicial and legal	1 456	11 113	71 159	3 535	21 027	111 895	13 326	2 613
General public buildings	488	13 882	21 131	4 157	6 193	54 164	7 596	2 126
Other	4 960	20 730	17 651	10 913	8 065	37 680	6 702	8 257
Interest on general debt	11 916	132 025	160 560	69 483	76 591	212 842	91 910	33 377
General expenditure, n.e.c.	28 649	50 332	74 916	26 982	31 518	292 566	32 602	22 039
Utility expenditure	18 829	162 655	423 581	5 698	95 978	88 043	763 129	–
Employee retirement expenditure[3]	16 627	37 083	187 939	29 424	19 939	277 983	28 985	28 502
Exhibit—Total expenditure for salaries and wages	107 300	312 131	1 025 759	199 624	343 086	1 633 860	253 839	145 004
Debt outstanding	**218 505**	**1 467 746**	**2 286 617**	**991 411**	**1 302 061**	**3 043 072**	**4 016 130**	**503 152**
Long-term debt outstanding	218 505	1 467 746	2 286 617	991 411	1 302 061	3 043 072	4 016 130	503 152
General debt	175 890	1 467 406	2 165 335	991 274	1 040 570	3 024 823	1 492 998	503 152
Education	–	–	45 515	–	–	–	–	–
Public debt for private purposes	–	1 086 950	826 419	213 393	224 708	408 553	908 707	–
Other and unallocable	175 890	380 456	1 293 401	777 881	815 862	2 616 270	584 291	503 152
Utility debt	42 615	340	121 282	137	261 491	18 249	2 523 132	–
Water supply systems	13 650	340	120 960	137	261 491	18 249	–	–
Electric power systems	–	–	322	–	–	–	2 523 132	–
Gas supply systems	–	–	–	–	–	–	–	–
Transit systems	28 965	–	–	–	–	–	–	–
Short-term debt outstanding	–	–	–	–	–	–	–	–
Long-term debt issued	50 802	25 461	528 199	64 610	118 825	486 662	434 693	81 724
Full faith and credit	–	11 938	304 078	–	7 280	386 662	197 798	78 224
General purpose	–	11 938	304 078	–	–	386 662	197 798	78 224
Utility	–	–	–	–	7 280	–	–	–
Nonguaranteed	50 802	13 523	224 121	64 610	111 545	100 000	236 895	3 500
General purpose	50 802	13 523	224 121	64 610	111 545	100 000	236 895	3 500
Utility	–	–	–	–	–	–	–	–
Long-term debt retired	9 040	82 377	73 739	34 056	111 925	278 487	269 108	78 825
General purpose	7 660	81 997	72 008	34 050	100 330	276 830	247 829	78 825
Utility	1 380	380	1 731	6	11 595	1 657	21 279	–
Total borrowing	50 802	13 826	528 199	64 610	111 545	269 180	434 693	15 903
Total debt redemption	9 040	69 622	73 739	34 056	104 645	92 672	276 268	18 825
Refunding issues of long-term debt	–	11 635	–	–	7 280	217 482	–	65 821
Long-term debt refunded	–	12 755	–	–	7 280	185 815	5 340	60 000
Net long-term debt outstanding	182 450	342 175	1 293 128	674 734	948 455	2 608 782	2 962 393	354 624
Cash and security holdings	**508 985**	**2 583 962**	**5 869 728**	**1 686 382**	**1 388 543**	**2 214 879**	**2 918 348**	**728 433**
Employee retirement	331 970	780 416	3 505 067	750 100	441 838	1 397 593	535 350	479 615
Other	176 995	1 803 546	2 364 661	936 282	946 705	735 931	2 382 998	248 818
By purpose:								
Offsets to debt	176 995	1 803 546	2 364 661	936 282	946 705	735 931	2 382 998	248 818
Bond funds	–	29 580	705 804	217 917	380 894	77 615	1 023 058	71 718
Other	140 940	648 395	665 388	401 886	212 205	224 026	306 203	28 572

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
Population, 1988	420 220	836 500	2 977 520	727 130	360 270	531 710	751 400
Revenue	**715 813**	**636 433**	**3 237 022**	**815 735**	**362 012**	**665 383**	**1 777 828**
General revenue	601 252	560 858	2 635 012	792 980	327 973	605 890	1 621 024
Intergovernmental revenue	130 111	114 083	653 500	234 068	47 313	117 692	813 103
From State government	10 343	40 457	391 098	178 391	21 074	45 988	634 997
Education	–	–	389	–	–	–	292 254
Highways	1 154	–	71 475	25 150	973	599	169 624
Public welfare	1 049	–	69 008	46 777	–	1 374	–
Health and hospitals	106	7 605	20 741	7 979	1 704	4 233	30 018
Housing and community development	118	–	130	10	–	–	1 145
General local government support	2 118	17 285	158 433	77 757	7 365	12 993	36 931
Other and unallocable	5 579	15 567	70 922	20 718	11 032	26 789	105 025
From Federal Government	40 327	72 488	252 971	53 973	22 044	71 694	126 507
From local governments	79 441	1 138	9 431	1 704	4 195	10	51 599
General revenue from own sources	471 141	446 775	1 981 512	558 912	280 660	488 198	807 921
Taxes	193 880	338 532	1 436 779	354 893	151 303	269 460	602 109
Property	109 675	267 907	497 232	291 600	55 888	122 409	415 905
General sales	–	–	270 251	–	71 895	83 728	–
Selective sales	53 758	41 471	536 823	17 103	13 618	43 088	38 034
Alcoholic beverages	12 646	–	12 381	–	399	647	–
Motor fuels	–	30 027	69 998	–	–	–	–
Public utilities	21 539	11 444	267 228	–	13 219	27 274	26 518
Tobacco products	–	–	35 417	–	–	–	–
Other	19 573	–	151 799	17 103	–	15 167	11 516
Income taxes	–	–	–	36 622	–	–	111 549
Motor vehicle licenses	–	20 424	51 178	62	–	1 604	–
Other	30 447	8 730	81 295	9 506	9 902	18 631	36 621
Charges and miscellaneous general revenue	277 261	108 243	544 733	204 019	129 357	218 738	205 812
Current charges	194 113	55 476	373 755	150 122	67 981	137 953	94 544
Education	–	–	–	–	–	–	13 414
School lunch sales (gross)	–	–	–	–	–	–	3 697
Other local school charges	–	–	–	–	–	–	763
Higher education	–	–	–	–	–	–	8 954
Highway	–	877	15 773	50	–	429	290
Hospital	–	–	–	44 977	18 292	–	–
Sewerage	33 925	33 489	89 965	45 592	21 347	38 903	37 219
Solid waste management	25 120	7 014	–	2 490	4 739	18 143	10 789
Parks and recreation	12 624	6 424	–	4 701	3 620	10 024	5 466
Housing and community development	1 203	656	–	3 049	1 755	14 446	–
Airport	116 836	–	236 595	30 133	3 756	28 289	–
Water transport and terminal	–	–	–	–	–	868	808
Parking facility	159	4 342	7 741	2 449	678	2 006	11 946
Miscellaneous commercial activity	21	–	–	429	–	5 769	5 203
Other	4 225	2 674	23 681	16 252	13 794	19 076	9 409
Special assessments	525	22 840	3 992	2 466	511	28	–
Sale of property	4 931	505	3 681	51	68	128	–
Housing and community development	3 318	150	–	48	–	–	–
Other	1 613	355	3 681	3	68	128	–
Interest earnings	64 721	24 648	123 155	34 239	53 970	60 787	84 190
Fines and forfeits	8 618	171	28 744	2 237	2 459	8 633	11 561
Other and unallocable	4 353	4 603	11 406	14 904	4 368	11 209	15 517
Utility and liquor store revenue	56 079	75 575	192 203	6 731	2 807	51 880	41 960
Employee-retirement revenue[1]	48 482	–	409 807	10 024	31 232	27 613	114 844
Expenditure	**692 306**	**789 252**	**3 211 760**	**846 385**	**364 462**	**739 402**	**1 519 732**
General expenditure	556 348	642 278	2 721 286	795 104	339 610	656 967	1 390 239
Intergovernmental expenditure	32 320	–	65 970	6 423	1 425	–	–
Direct general expenditure	524 028	642 278	2 655 316	788 681	338 185	656 967	1 390 239
Current operation	308 751	412 214	1 950 193	495 220	212 353	402 920	1 125 647
Capital outlay	140 793	171 681	493 214	207 969	76 374	162 990	188 509
Construction	100 344	127 013	440 415	149 808	65 909	146 835	167 489
Land and existing structures	22 119	23 838	9	38 062	829	8 345	2
Equipment	18 330	20 830	52 790	20 099	9 636	7 810	21 038
Assistance and subsidies	–	–	–	31 454	–	–	–
Interest on general debt	74 484	58 383	211 909	54 038	49 458	91 057	76 083
General expenditure by function:							
Education services:							
Education[2]	27 737	–	29 647	463	–	–	454 728
Elementary and secondary education	27 737	–	29 647	463	–	–	442 815
Higher education	–	–	–	–	–	–	21 913
Libraries	–	–	64 698	–	6 197	6 852	14 730
Social services and income maintenance:							
Public welfare	4 327	–	78 751	58 075	1 273	17 362	551
Categorical cash assistance	–	–	–	31 454	–	–	–
Other cash assistance	–	–	–	–	–	–	–
Vendor payments—medical	–	–	–	4 122	–	–	–
Vendor payments—other	87	–	–	827	–	13 589	–
Welfare institutions	–	–	–	6 071	–	1 586	–
Other	4 240	–	78 751	15 601	1 273	2 187	551
Hospitals	–	–	–	110 995	16 560	–	–
Own hospitals	–	–	–	109 228	16 560	–	–
Other hospitals	–	–	–	1 767	–	–	–
Health	62	7 429	74 391	22 982	6 496	9 409	51 311
Transportation:							
Highways	28 099	56 491	244 080	43 808	15 034	47 254	120 698
Air transportation	68 860	–	341 974	53 096	9 362	47 767	–
Water transport and terminals	–	–	–	–	–	540	136
Parking facilities	–	7	–	681	422	3 727	3 548
Transit subsidies	–	–	34 800	–	–	–	–

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	60 142	83 219	582 564	73 415	32 297	56 246	136 520
Fire protection	33 894	36 601	210 964	29 076	17 952	28 998	70 225
Correction	10 905	-	-	22 440	22 381	30 745	41 896
Protective inspection and regulation	3 973	4 518	21 383	4 209	2 376	10 339	5 272
Environment and housing:							
Sewerage	44 563	55 670	70 205	125 934	44 070	89 660	90 689
Capital outlay	20 358	24 172	26 141	79 240	30 269	52 530	37 399
Solid waste management	26 046	71 774	142 951	15 434	14 103	15 306	33 929
Parks and recreation	48 947	67 577	39 809	18 536	16 486	40 951	55 253
Housing and community development	14 738	41 699	135 013	44 952	11 161	60 466	33 498
Natural resources	937	7 516	-	12 244	-	-	-
Government administration:							
Financial administration	11 967	27 458	62 129	17 715	9 484	15 804	47 827
Judicial and legal	7 781	14 242	14 479	23 197	20 679	25 754	26 211
General public buildings	23 522	23 346	44 090	-	10 125	18 252	14 356
Other	8 119	18 717	26 051	12 721	3 468	11 406	11 565
Interest on general debt	74 484	58 383	211 909	54 038	49 458	91 057	76 083
General expenditure, n.e.c.	57 245	67 631	311 398	51 093	30 224	29 072	91 217
Utility expenditure	82 968	146 974	170 210	21 738	8 560	52 563	62 710
Employee retirement expenditure[3]	52 990	-	320 264	29 543	16 292	29 872	66 783
Exhibit—Total expenditure for salaries and wages	196 466	252 767	1 445 477	249 780	97 557	196 140	739 681
Debt outstanding	**1 195 578**	**593 486**	**3 639 333**	**950 046**	**695 034**	**1 182 178**	**1 249 346**
Long-term debt outstanding	1 195 578	593 486	3 639 333	919 875	694 387	1 178 931	1 178 318
General debt	1 117 151	560 926	3 463 013	907 788	694 387	1 151 766	1 141 238
Education	36 620	952	11 375	-	-	-	71 200
Public debt for private purposes	300 201	-	699 453	24 140	506 246	328 562	690 728
Other and unallocable	780 330	559 974	2 752 185	883 648	188 141	823 204	379 310
Utility debt	78 425	32 540	176 320	12 087	-	27 165	37 080
Water supply systems	78 425	32 540	176 320	-	-	27 165	37 080
Electric power systems	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	-	-	12 087	-	-	-
Short-term debt outstanding	-	-	-	30 171	647	3 247	71 028
Long-term debt issued	57 995	108 320	832 700	312 831	76 305	230 677	143 175
Full faith and credit	8 000	108 320	446 315	242 427	120	90 039	95 800
General purpose	8 000	108 320	446 315	242 427	120	90 039	94 020
Utility	-	-	-	-	-	-	1 780
Nonguaranteed	49 995	-	386 385	70 404	76 185	140 638	47 375
General purpose	49 995	-	386 385	70 404	76 185	140 638	47 375
Utility	-	-	-	-	-	-	-
Long-term debt retired	32 173	20 781	304 532	33 722	52 442	57 873	52 635
General purpose	30 653	17 546	294 492	32 834	52 322	55 728	47 670
Utility	1 520	3 235	10 040	888	120	2 145	4 965
Total borrowing	57 995	108 320	832 700	314 581	67 100	230 677	143 175
Total debt redemption	32 173	20 781	304 532	33 722	44 687	73 673	121 776
Refunding issues of long-term debt	-	-	-	-	9 205	-	-
Long-term debt refunded	-	-	-	-	9 205	3 601	-
Net long-term debt outstanding	722 029	591 625	2 661 460	724 538	177 342	708 202	447 935
Cash and security holdings	**1 429 958**	**291 104**	**5 922 684**	**646 951**	**945 328**	**1 204 653**	**2 470 105**
Employee retirement	480 544	-	3 736 781	42 012	313 940	248 376	1 341 949
Other	949 412	291 104	2 185 903	604 939	631 388	956 277	1 128 156
By purpose:							
Offsets to debt	473 547	1 841	977 873	195 337	517 045	470 729	730 383
Bond funds	66 160	75 774	912 500	257 477	55 121	293 947	99 576
Other	409 705	213 489	295 530	152 125	59 222	191 601	298 197

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
Population, 1988	577 830	1 035 920	344 670	438 950	403 700	353 170	313 800	378 480
Revenue	**1 683 383**	**2 009 765**	**739 047**	**581 125**	**804 564**	**232 682**	**346 844**	**450 741**
General revenue	1 508 918	1 512 558	597 027	489 592	510 098	215 545	322 017	408 467
Intergovernmental revenue	717 144	737 979	206 516	46 265	79 829	49 725	177 369	134 178
From State government	655 431	471 318	103 519	22 656	27 923	21 806	143 153	93 927
Education	168 790	-	-	-	-	259	12 360	-
Highways	14 157	44 843	3 897	10 662	9 010	14 518	39	2 374
Public welfare	87 982	2 242	-	-	1 662	-	20 090	-
Health and hospitals	-	25 843	1 390	7 241	6 897	148	2 901	957
Housing and community development	2 465	-	2 595	-	-	-	3 897	-
General local government support	349 857	285 809	72 515	-	832	6 396	69 102	87 831
Other and unallocable	32 180	112 268	23 122	4 753	9 522	485	34 764	2 765
From Federal Government	58 863	107 717	44 223	22 164	51 734	24 261	12 431	31 198
From local governments	2 850	158 944	58 774	1 445	172	3 658	21 785	9 053
General revenue from own sources	791 774	774 579	390 511	443 327	430 269	165 820	144 648	274 289
Taxes	550 802	547 837	171 215	288 698	283 823	125 532	84 478	105 657
Property	503 911	194 146	128 845	42 233	34 404	58 150	53 402	42 803
General sales	-	-	-	68 654	53 961	50 233	-	45 447
Selective sales	25 512	51 228	34 116	59 856	71 881	8 725	7 799	12 990
Alcoholic beverages	-	-	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-	-	-
Public utilities	-	51 228	10 070	58 065	50 987	8 725	-	8 831
Tobacco products	-	-	-	1 791	3 312	-	-	-
Other	25 512	-	24 046	-	17 582	-	7 799	4 159
Income taxes	-	289 478	-	93 518	106 085	-	-	-
Motor vehicle licenses	-	591	-	1 576	1 630	4 812	-	-
Other	21 379	12 394	8 254	22 861	15 862	3 612	23 277	4 417
Charges and miscellaneous general revenue	240 972	226 742	219 296	154 629	146 446	40 288	60 170	168 632
Current charges	149 060	137 032	66 108	78 707	80 742	32 652	20 890	74 340
Education	2 009	-	-	-	-	-	-	-
School lunch sales (gross)	1 533	-	-	-	-	-	-	-
Other local school charges	476	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Highway	-	1 808	802	1 750	3 103	740	83	1 427
Hospital	67 848	-	-	-	-	-	-	-
Sewerage	46 605	83 442	28 635	19 337	-	21 717	19 891	22 156
Solid waste management	4	681	80	-	1	-	-	21 722
Parks and recreation	355	14 307	7 577	9 188	4 382	5 410	-	5 597
Housing and community development	12 393	8 448	6 808	-	605	1 141	-	1 134
Airport	-	1 745	-	39 024	58 160	-	-	16 901
Water transport and terminal	-	-	1 198	-	855	32	-	-
Parking facility	11 486	12 889	12 666	1 713	4 386	1 677	165	1 779
Miscellaneous commercial activity	-	572	24	558	169	-	-	-
Other	8 360	13 140	8 338	7 137	9 081	1 935	751	3 624
Special assessments	-	271	11 103	8 883	526	1 632	-	8 897
Sale of property	9 065	2 754	5 956	518	1 632	-	7 447	767
Housing and community development	7 065	2 171	4 316	143	340	-	-	-
Other	2 000	583	1 640	375	1 292	-	7 447	767
Interest earnings	33 923	59 441	116 499	43 368	55 153	5 314	9 270	81 707
Fines and forfeits	39 142	20 436	6 578	12 040	7 360	141	6 205	1 179
Other and unallocable	9 782	6 808	11 052	11 113	1 033	549	16 358	1 742
Utility and liquor store revenue	46 322	141 774	25 183	41 242	30 153	-	23 162	42 274
Employee-retirement revenue[1]	126 143	355 433	116 837	50 291	64 313	17 137	1 665	-
Expenditure	**1 602 629**	**2 021 372**	**714 043**	**550 430**	**563 084**	**218 209**	**388 690**	**503 601**
General expenditure	1 412 830	1 527 974	619 798	483 565	495 188	209 280	345 802	441 617
Intergovernmental expenditure	73 100	18 928	23 236	46 636	20 938	3 628	34 643	1 065
Direct general expenditure	1 339 730	1 509 046	596 562	436 929	474 250	205 652	311 159	440 552
Current operation	1 126 908	1 179 105	261 306	288 191	336 963	150 317	277 016	230 572
Capital outlay	162 609	248 625	195 135	101 464	73 208	42 409	13 160	133 258
Construction	141 127	201 149	127 569	90 772	48 301	37 665	9 492	109 278
Land and existing structures	11 430	11 363	62 767	3 092	17 078	1 353	-	13 833
Equipment	10 052	36 113	4 799	7 600	7 829	3 381	3 668	10 147
Assistance and subsidies	1 637	-	-	-	-	-	12 022	-
Interest on general debt	46 576	81 316	140 121	47 274	64 079	12 926	8 941	76 722
General expenditure by function								
Education services								
Education[2]	439 578	3 585	1 500	22 877	3 472	259	-	-
Elementary and secondary education	439 578	3 585	1 500	22 877	3 370	-	-	-
Higher education	-	-	-	-	102	259	-	-
Libraries	27 666	20 823	12 270	-	-	5 568	7 599	7 044
Social services and income maintenance								
Public welfare	2 425	-	-	50	5 621	-	36 845	554
Categorical cash assistance	-	-	-	-	-	-	-	-
Other cash assistance	1 637	-	-	-	-	-	12 022	-
Vendor payments—medical	-	-	-	-	1 125	-	8 656	-
Vendor payments—other	-	-	-	-	-	-	1 337	-
Welfare institutions	-	-	-	-	-	-	-	-
Other	788	-	-	50	4 496	-	14 830	554
Hospitals	172 058	-	-	20 067	22 800	-	-	-
Own hospitals	172 058	-	-	-	-	-	-	-
Other hospitals	-	-	-	20 067	22 800	-	-	-
Health	18 227	83 631	8 418	14 738	19 445	218	8 479	5 919
Transportation								
Highways	42 613	109 663	40 437	36 527	18 492	27 972	771	24 896
Air transportation	-	12 618	-	46 157	57 629	-	-	47 756
Water transport and terminals	-	-	426	-	742	179	-	-
Parking facilities	7 657	10 133	26 096	845	3 545	240	-	2 099
Transit subsidies	46 612	-	-	22 853	16 757	-	-	-

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1988-89**—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	135 494	260 929	47 100	71 270	85 211	30 081	56 761	43 361
Fire protection	80 945	70 636	27 587	34 967	29 476	22 529	47 517	21 847
Correction	22 706	261	2 062	2 857	15 001	1 402	-	13 219
Protective inspection and regulation	15 532	15 654	7 642	4 242	5 255	1 832	18	5 238
Environment and housing:								
Sewerage	58 276	170 467	34 491	47 530	242	35 547	21 456	46 321
Capital outlay	15 082	57 742	10 723	32 708	-	21 109	1 805	29 149
Solid waste management	35 367	50 580	17 283	9 223	9 924	6 833	35 626	18 330
Parks and recreation	30 262	162 710	40 992	33 704	25 799	18 218	9 456	63 604
Housing and community development	77 299	187 492	85 084	7 882	27 156	10 928	16 440	14 901
Natural resources	-	-	-	732	-	-	-	-
Government administration:								
Financial administration	22 086	43 721	5 625	12 510	11 532	3 332	8 169	11 395
Judicial and legal	5 728	34 904	4 123	6 635	16 469	1 657	4 579	2 562
General public buildings	11 055	14 918	9 196	4 389	5 553	1 682	9 710	4 458
Other	8 725	27 039	10 706	5 752	5 087	3 013	8 452	6 681
Interest on general debt	48 576	81 316	140 121	47 274	64 079	12 926	8 941	76 722
General expenditure, n.e.c.	103 943	146 694	98 637	30 484	45 901	24 864	64 983	24 710
Utility expenditure	47 470	275 455	21 635	43 503	25 132	-	35 980	62 284
Employee retirement expenditure[3]	142 329	217 943	72 610	23 362	42 764	8 929	6 917	-
Exhibit: Total expenditure for salaries and wages	766 885	646 230	165 270	194 968	192 565	83 104	123 938	142 708
Debt outstanding	**818 002**	**1 334 332**	**1 901 697**	**549 817**	**744 314**	**185 498**	**131 162**	**1 063 658**
Long-term debt outstanding	818 002	1 256 208	1 901 697	549 817	744 314	180 698	131 162	1 046 857
General debt	809 383	1 039 825	1 893 472	509 222	735 164	180 698	108 036	871 428
Education	130 095	-	-	-	-	-	65 157	-
Public debt for private purposes	-	40 407	1 038 719	287 136	348 722	-	-	528 194
Other and unallocable	-	-	-	-	-	-	-	-
Utility debt	-	40 407	1 038 719	287 136	348 722	-	-	528 194
Water supply systems	1 175	215 893	8 225	40 595	9 150	-	23 126	175 429
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	7 444	490	-	-	-	-	-	-
Short-term debt outstanding	-	78 124	-	-	-	4 600	-	16 801
Long-term debt issued	179 230	246 577	249 817	35 060	127 473	15 605	-	69 450
Full faith and credit	113 694	74 835	109 912	-	-	15 505	-	22 800
General purpose	113 694	74 835	109 227	-	-	15 505	-	22 800
Utility	-	-	685	-	-	-	-	-
Nonguaranteed	65 536	171 742	139 905	35 060	127 473	100	-	46 650
General purpose	65 536	91 744	139 905	10 060	127 473	100	-	46 650
Utility	-	79 998	-	25 000	-	-	-	-
Long-term debt retired	113 268	116 766	182 231	31 641	81 160	14 000	15 325	131 975
General purpose	112 958	113 261	180 731	31 416	81 160	14 000	14 325	126 316
Utility	330	3 505	1 500	225	-	-	1 000	5 659
Total borrowing	136 783	273 906	200 492	35 060	102 483	15 605	-	22 800
Total debt redemption	70 841	116 766	132 906	31 641	56 590	14 800	15 325	90 720
Refunding issues of long-term debt	42 447	-	49 325	-	24 990	-	-	46 650
Long-term debt refunded	42 447	-	49 325	-	24 570	-	-	41 255
Net long-term debt outstanding	696 504	1 168 282	695 973	228 617	339 181	160 519	131 162	443 230
Cash and security holdings	**1 363 792**	**3 632 267**	**2 443 538**	**1 113 748**	**1 393 992**	**270 780**	**125 854**	**902 659**
Employee retirement	714 578	3 100 340	812 284	480 247	720 794	181 414	8 788	-
Other	649 214	531 927	1 631 252	633 501	673 198	89 346	117 066	802 659
By purpose:								
Offsets to debt	121 498	87 926	1 205 724	321 200	405 133	20 379	-	603 627
Bond funds	89 826	356 657	167 005	85 475	141 189	40 676	20 901	112 501
Other	437 890	87 344	258 523	226 826	126 896	28 291	96 165	86 531

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina—	Ohio			
	Buffalo	New York City	Charlotte	Cincinnati	Cleveland	Columbus	Toledo
	30	31	32	33	34	35	36
Population, 1988	313 570	7 352 700	367 860	370 480	521 370	569 570	340 760
Revenue	**661 926**	**34 637 806**	**365 857**	**556 405**	**645 712**	**521 575**	**280 521**
General revenue	644 848	29 697 360	331 047	416 135	483 516	450 454	239 639
Intergovernmental revenue	449 526	11 045 933	87 232	65 564	127 974	73 513	43 336
From State government	333 757	9 834 893	43 559	34 112	51 217	38 818	21 041
Education	255 053	3 410 452	-	-	-	-	-
Highways	-	130 968	8 451	6 374	10 032	11 798	7 891
Public welfare	-	4 023 604	-	-	-	-	-
Health and hospitals	634	259 222	-	5 105	814	2 712	1 718
Housing and community development	1 422	67 600	-	-	1 757	-	-
General local government support	44 981	620 752	28 830	21 459	37 079	21 115	11 024
Other and unallocable	31 667	476 837	6 278	1 174	1 535	3 193	408
From Federal Government	52 815	1 106 312	5 386	15 936	75 619	31 167	18 861
From local governments	62 954	104 728	38 307	15 516	1 138	3 528	3 434
General revenue from own sources	195 322	18 651 427	243 815	350 571	355 542	376 941	196 303
Taxes	120 259	14 516 555	123 597	197 701	247 807	241 958	132 374
Property	106 381	5 990 079	109 720	35 866	43 841	18 674	13 431
General sales	-	2 329 942	-	-	-	-	-
Selective sales	8 936	1 052 830	3 117	2 170	2 569	6 067	-
Alcoholic beverages	-	25 403	-	-	-	-	-
Motor fuels	-	79	-	-	-	-	-
Public utilities	8 001	186 629	-	-	-	-	-
Tobacco products	-	52 179	-	-	-	-	-
Other	935	788 540	3 117	2 170	2 569	6 067	-
Income taxes	-	4 363 113	-	147 879	193 903	207 759	109 542
Motor vehicle licenses	78	57 383	1 253	91	-	43	1 865
Other	4 864	723 208	9 507	11 695	7 494	9 415	7 536
Charges and miscellaneous general revenue	75 063	4 134 872	120 218	152 870	107 735	134 983	63 929
Current charges	46 698	2 665 349	76 215	101 535	59 839	95 932	45 035
Education	2 770	119 102	-	-	-	-	-
School lunch sales (gross)	1 313	26 011	-	-	-	-	-
Other local school charges	1 457	4 977	-	-	-	-	-
Higher education	-	88 114	-	-	-	-	-
Highway	-	588 432	-	4 655	1 330	4 428	5 852
Hospital	-	760 967	-	-	-	-	-
Sewerage	24 368	262 983	27 645	64 252	15 182	59 028	23 471
Solid waste management	296	43 597	-	-	28	-	9 480
Parks and recreation	3 847	16 446	13 376	16 521	3 132	2 926	1 696
Housing and community development	8 114	831 271	171	320	5	-	31
Airport	-	-	32 612	944	29 449	18 615	-
Water transport and terminal	-	17 002	-	-	-	-	-
Parking facility	3 416	44 293	668	6 305	2 736	2 055	1 662
Miscellaneous commercial activity	450	57 182	225	173	2 370	-	190
Other	3 437	124 054	1 518	8 365	5 604	8 860	2 651
Special assessments	410	-	-	1 750	49	-	1 306
Sale of property	417	25 964	-	493	1 740	-	630
Housing and community development	-	-	-	-	-	-	62
Other	417	25 964	-	493	1 740	-	568
Interest earnings	15 310	684 958	39 089	21 240	38 224	22 380	10 874
Fines and forfeits	5 300	299 643	812	2 980	5 326	8 181	1 790
Other and unallocable	6 928	458 758	4 122	24 872	4 557	9 510	4 294
Utility and liquor store revenue	17 078	1 794 233	27 322	52 527	162 196	71 121	20 882
Employee-retirement revenue[1]	-	3 146 213	7 488	87 743	-	-	-
Expenditure	**677 704**	**34 159 738**	**450 994**	**505 786**	**639 081**	**572 487**	**248 980**
General expenditure	661 577	28 254 075	394 005	418 773	473 004	463 933	227 468
Intergovernmental expenditure	1 390	2 372 088	-	29 019	2 868	9 634	3 909
Direct general expenditure	660 187	25 881 987	394 005	389 754	470 136	454 299	223 559
Current operation	577 449	20 251 476	203 816	268 141	393 883	320 238	177 541
Capital outlay	80 837	2 617 007	152 573	109 584	52 111	88 953	46 011
Construction	50 789	2 107 709	148 948	76 801	39 616	74 215	35 482
Land and existing structures	14	83 026	3 270	22 623	607	2 703	3 433
Equipment	10 034	426 272	355	10 160	11 888	12 035	7 096
Assistance and subsidies	-	1 703 333	-	-	-	-	-
Interest on general debt	21 901	1 310 171	37 616	12 029	24 144	45 108	7
General expenditure by function:							
Education services:							
Education[2]	320 648	6 336 035	-	-	-	-	-
Elementary and secondary education	320 648	5 920 451	-	-	-	-	-
Higher education	-	415 584	-	-	-	-	-
Libraries	12	243 003	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	5 211 779	101	-	-	-	-
Categorical cash assistance	-	2 239 026	-	-	-	-	-
Other cash assistance	-	428 854	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-	-
Vendor payments—other	-	212 293	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-	-
Other	-	2 331 606	101	-	-	-	-
Hospitals	-	2 584 630	-	-	-	-	-
Own hospitals	-	2 196 667	-	-	-	-	-
Other hospitals	-	387 963	-	-	-	-	-
Health	1 267	462 113	1 749	25 261	14 354	18 447	4 827
Transportation:							
Highways	23 621	861 014	41 889	31 670	36 931	30 216	22 503
Air transportation	-	-	72 229	2 416	37 314	12 285	-
Water transport and terminals	-	7 536	-	-	50	-	-
Parking facilities	11 847	20 612	790	4 204	2 410	845	729
Transit subsidies	344	662 152	-	22 514	-	-	-

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina	Ohio			
	Buffalo	New York City	Charlotte	Cincinnati	Cleveland	Columbus	Toledo
	30	31	32	33	34	35	36
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	41 151	1 583 950	31 764	54 078	103 114	83 655	44 601
Fire protection	31 323	699 608	23 677	42 759	53 033	52 402	28 929
Correction	-	898 949	-	413	6 665	6 413	6 527
Protective inspection and regulation	3 832	120 518	399	3 973	247	5 663	2 623
Environment and housing:							
Sewerage	36 459	566 335	40 236	60 568	7 833	91 210	36 868
Capital outlay	9 822	457 078	22 345	37 290	1 903	55 779	17 028
Solid waste management	16 161	799 498	12 563	10 155	26 362	22 633	13 929
Parks and recreation	12 186	401 261	39 881	31 932	30 785	26 663	11 617
Housing and community development	71 219	1 970 711	15 993	42 101	46 893	4 990	20 247
Natural resources	-	-	-	-	-	-	-
Government administration:							
Financial administration	7 821	229 840	7 505	11 218	10 728	9 896	4 890
Judicial and legal	2 119	330 812	793	2 715	17 975	16 236	7 356
General public buildings	8 099	190 240	560	1 971	8 506	7 318	3 130
Other	3 851	167 445	6 172	4 329	7 991	7 054	2 355
Interest on general debt	21 901	1 310 171	37 616	12 029	24 144	45 108	7
General expenditure, n.e.c.	47 696	2 595 863	59 088	34 467	37 669	22 589	16 330
Utility expenditure	16 127	3 890 725	53 566	46 366	166 057	108 534	19 492
Employee retirement expenditure[2]	-	2 014 938	3 423	40 647	-	-	-
Exhibit—Total expenditure for salaries and wages	307 019	13 781 675	115 600	177 062	246 040	199 790	102 546
Debt outstanding	**336 689**	**23 380 078**	**730 197**	**221 093**	**700 435**	**1 043 756**	**201 043**
Long-term debt outstanding	336 689	21 753 736	730 197	221 093	700 435	977 225	141 435
General debt	309 749	16 714 748	638 243	172 273	290 875	572 143	124 980
Education	24 825	1 246 525	-	6 278	-	-	840
Public debt for private purposes	-	2 884 915	15 210	-	-	-	10 651
Other and unallocable	-	-	-	-	-	-	-
Utility debt	26 940	5 038 988	91 954	48 820	409 560	405 082	16 475
Water supply systems	26 940	3 041 539	87 818	47 940	358 620	196 519	16 475
Electric power systems	-	-	-	-	50 940	208 563	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	1 997 449	4 136	880	-	-	-
Short-term debt outstanding	-	1 606 342	-	-	-	66 531	61 608
Long-term debt issued	52 275	3 674 809	73 727	41 000	20 500	-	58 265
Full faith and credit	46 430	2 467 829	53 965	41 000	20 500	-	10 000
General purpose	35 690	1 798 180	40 810	13 000	20 500	-	10 000
Utility	10 740	669 649	13 155	28 000	-	-	-
Nonguaranteed	5 845	1 186 980	19 762	-	-	-	48 265
General purpose	5 845	526 450	19 762	-	-	-	31 790
Utility	-	660 530	-	-	-	-	16 475
Long-term debt retired	18 412	1 527 008	19 815	23 893	23 115	37 530	37 395
General purpose	16 662	1 324 923	15 845	20 628	18 525	21 615	26 605
Utility	1 750	202 085	3 970	3 265	4 590	15 915	10 790
Total borrowing	52 275	3 376 944	73 727	41 000	20 500	65 158	18 956
Total debt redemption	18 412	1 043 669	19 815	31 893	23 115	37 530	7 600
Refunding issues of long-term debt	-	470 674	-	-	-	-	48 130
Long-term debt refunded	-	483 339	-	-	-	-	29 736
Net long-term debt outstanding	308 901	17 620 341	679 750	197 466	619 064	905 645	141 435
Cash and security holdings	**191 994**	**41 291 674**	**504 961**	**1 173 576**	**441 558**	**326 537**	**61 353**
Employee retirement	-	33 309 136	69 833	782 156	-	-	-
Other	191 994	7 982 538	525 128	391 420	441 558	326 537	61 353
By purpose:							
Offsets to debt	27 786	4 133 395	50 447	23 627	81 371	71 580	-
Bond funds	82 821	715 992	230 505	47 904	261 583	126 245	33 104
Other	81 385	3 133 151	244 176	319 889	98 604	128 712	28 249

See footnotes at end of table

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma			Pennsylvania		Tennessee	
	Oklahoma City	Tulsa	Oregon—Portland	Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38	39	40	41	42	43
Population, 1988	434 380	368 330	418 470	1 647 000	375 230	645 190	481 380
Revenue	**324 102**	**417 616**	**423 633**	**3 162 404**	**397 919**	**1 629 319**	**1 508 916**
General revenue	284 456	372 518	377 962	2 526 604	355 687	725 291	902 438
Intergovernmental revenue	30 061	24 137	77 304	597 587	87 607	447 340	179 446
From State government	4 603	12 716	23 481	426 434	28 387	240 921	159 613
Education	–	–	–	1 597	–	180 181	98 242
Highways	3 277	2 408	15 810	24 084	4 088	17 687	14 693
Public welfare	–	–	–	105 828	–	–	2 327
Health and hospitals	–	–	–	151 657	–	–	2 578
Housing and community development	–	–	–	37 118	3 962	260	–
General local government support	457	470	6 278	17 151	3 173	29 192	23 662
Other and unallocable	869	9 838	1 393	88 999	17 164	11 651	18 111
From Federal Government	25 440	9 815	28 038	127 427	27 000	18 722	18 876
From local governments	18	1 606	25 785	43 726	32 220	187 697	957
General revenue from own sources	254 395	348 381	300 658	1 929 017	268 080	277 951	722 992
Taxes	129 951	145 412	179 314	1 519 438	226 295	149 649	437 877
Property	26 452	18 643	121 269	286 627	100 627	110 053	251 080
General sales	82 667	110 378	–	–	–	–	133 245
Selective sales	17 287	13 537	31 963	31 755	22 712	28 701	24 583
Alcoholic beverages	–	–	–	–	–	12 549	9 189
Motor fuels	–	–	–	–	–	–	–
Public utilities	15 966	10 892	26 517	–	–	9 223	6 646
Tobacco products	–	–	–	–	–	772	–
Other	1 321	2 645	5 446	31 755	22 712	6 157	8 748
Income taxes	–	–	–	913 388	82 491	–	–
Motor vehicle licenses	–	–	–	20	–	10 266	7 298
Other	3 545	2 854	26 062	287 648	40 465	629	21 671
Charges and miscellaneous general revenue	124 444	202 969	121 344	409 579	41 785	128 302	285 115
Current charges	83 406	81 785	68 791	242 312	8 678	78 236	126 442
Education	–	–	–	–	–	9 281	8 239
School lunch sales (gross)	–	–	–	–	–	6 966	7 149
Other local school charges	–	–	–	–	–	2 315	1 089
Higher education	–	–	–	–	–	–	–
Highway	110	–	12	–	186	–	–
Hospital	–	–	–	–	–	–	30 778
Sewerage	36 607	29 397	35 436	125 203	–	31 924	47 465
Solid waste management	10 118	20 998	428	625	–	12 629	16 656
Parks and recreation	9 737	4 130	14 608	6 997	2 419	18 013	6 590
Housing and community development	435	750	8 532	1 322	431	–	–
Airport	18 933	14 083	–	68 754	–	–	–
Water transport and terminal	–	–	–	–	–	918	–
Parking facility	3 872	3 271	8 091	1 751	1 485	899	2 302
Miscellaneous commercial activity	–	–	–	–	–	–	375
Other	3 594	9 156	1 684	37 660	4 157	4 572	14 038
Special assessments	2 090	3 427	7 482	28	–	33	6 937
Sale of property	244	55	94	7 099	1	30	5 033
Housing and community development	239	55	81	3 035	–	30	–
Other	5	–	13	4 064	1	–	5 033
Interest earnings	24 197	111 823	35 891	126 661	22 169	33 842	138 413
Fines and forfeits	7 790	4 743	1 891	17 851	4 546	6 553	4 295
Other and unallocable	6 717	1 136	7 195	15 628	6 391	9 606	3 995
Utility and liquor store revenue	31 985	40 172	41 808	571 643	–	797 515	574 133
Employee-retirement revenue[1]	7 661	4 926	3 863	64 157	42 232	106 513	32 345
Expenditure	**403 420**	**448 402**	**419 735**	**3 288 399**	**380 810**	**1 505 754**	**1 477 795**
General expenditure	342 276	394 829	350 119	2 410 564	314 661	659 100	828 609
Intergovernmental expenditure	–	2 312	–	82 690	9 191	15 782	7 269
Direct general expenditure	342 276	392 517	350 119	2 327 874	305 470	643 318	821 340
Current operation	208 710	182 482	262 682	2 005 685	228 793	581 939	593 972
Capital outlay	101 453	108 711	53 100	162 633	39 583	37 552	112 011
Construction	91 201	71 344	43 478	121 678	33 830	29 665	85 796
Land and existing structures	1 175	12 190	2 942	33 393	118	2 771	846
Equipment	9 077	25 177	6 680	7 562	5 635	5 116	25 369
Assistance and subsidies	–	–	–	–	–	–	593
Interest on general debt	32 113	101 324	34 337	159 556	37 094	23 827	114 764
General expenditure by function:							
Education services:							
Education[2]	–	–	–	15 247	–	342 335	286 194
Elementary and secondary education	–	–	–	–	–	342 335	286 194
Higher education	–	–	–	15 247	–	–	–
Libraries	–	–	–	32 716	5 933	10 087	7 109
Social services and income maintenance:							
Public welfare	–	–	–	180 001	30	–	9 746
Categorical cash assistance	–	–	–	–	–	–	485
Other cash assistance	–	–	–	–	–	–	108
Vendor payments – medical	–	–	–	–	–	–	736
Vendor payments – other	–	–	–	267	–	–	641
Welfare institutions	–	–	–	33 923	–	–	–
Other	–	–	–	145 791	30	–	7 774
Hospitals	–	–	–	16 520	–	8 756	51 796
Own hospitals	–	–	–	–	–	–	51 546
Other hospitals	–	–	–	16 520	–	8 756	250
Health	1 038	7 168	2 933	217 129	6 717	5 889	18 122
Transportation:							
Highways	25 911	21 249	20 927	48 778	25 065	13 251	35 049
Air transportation	25 965	24 505	–	43 041	–	1 010	–
Water transport and terminals	–	–	–	21 811	–	269	–
Parking facilities	1 684	1 780	1 686	–	–	67	349
Transit subsidies	–	–	–	53 119	–	–	–

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon—	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa	Portland	Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38	39	40	41	42	43
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	70 298	31 960	67 044	283 371	40 445	80 994	56 283
Fire protection	27 976	25 949	41 591	107 814	36 519	51 616	32 783
Correction	1 146	95	-	124 921	-	-	23 108
Protective inspection and regulation	2 380	1 880	7 087	15 760	2 045	827	4 035
Environment and housing:							
Sewerage	48 355	81 316	44 895	90 885	3 215	31 427	59 248
Capital outlay	26 579	64 742	19 308	15 164	131	10 190	32 557
Solid waste management	11 228	25 891	3 634	150 501	10 795	24 670	16 700
Parks and recreation	49 940	17 641	30 901	61 279	24 009	36 333	26 246
Housing and community development	15 368	9 056	40 588	138 463	9 394	5 373	6 678
Natural resources	-	-	-	-	464	-	-
Government administration:							
Financial administration	8 064	6 725	9 297	51 500	7 151	6 647	7 958
Judicial and legal	4 614	2 665	1 983	142 928	2 481	2 140	15 650
General public buildings	2 428	2 377	7 018	43 063	6 839	1 101	3 523
Other	3 746	2 173	7 121	25 448	8 590	4 279	5 661
Interest on general debt	32 113	101 324	34 337	159 556	37 094	23 827	114 764
General expenditure, n.e.c.	10 022	31 075	29 077	388 715	87 875	28 202	47 607
Utility expenditure	55 161	50 742	41 818	620 274	13 348	795 056	620 135
Employee retirement expenditure[3]	5 983	2 831	27 798	257 561	32 801	51 598	29 041
Exhibit—Total expenditure for salaries and wages	86 173	122 474	157 967	1 070 807	146 856	549 982	437 942
Debt outstanding	**516 785**	**1 504 860**	**596 457**	**3 909 482**	**551 805**	**749 420**	**2 389 915**
Long-term debt outstanding	516 785	1 504 860	551 371	3 800 182	551 805	749 420	2 389 380
General debt	485 238	1 461 427	418 381	2 677 119	551 805	479 450	1 694 299
Education	17 500	-	-	1 068	-	52 890	129 487
Public debt for private purposes	2 481	712 421	206 144	414 861	206 805	24 018	1 122 883
Other and unallocable	-	-	-	-	-	-	-
Utility debt	51 527	43 433	132 990	1 123 063	-	269 970	675 081
Water supply systems	51 527	43 433	81 260	373 148	-	51 215	482 463
Electric power systems	-	-	51 730	-	-	209 880	192 598
Gas supply systems	-	-	-	600 948	-	8 875	-
Transit systems	-	-	-	148 967	-	-	-
Short-term debt outstanding	-	-	45 086	109 300	-	-	20 555
Long-term debt issued	115 166	60 070	28 788	792 179	41 749	1 143	144 070
Full faith and credit	54 971	-	23 877	3 114	-	1 143	-
General purpose	54 971	-	23 877	-	-	1 143	-
Utility	-	-	-	3 114	-	-	-
Nonguaranteed	60 195	60 070	4 911	789 065	41 749	-	144 070
General purpose	60 195	60 070	4 911	534 941	41 749	-	144 070
Utility	-	-	-	254 124	-	-	-
Long-term debt retired	34 600	87 645	17 070	608 770	26 964	49 200	128 196
General purpose	29 853	85 744	12 614	451 128	26 964	40 055	119 816
Utility	4 747	1 901	4 458	157 642	-	9 145	8 380
Total borrowing	115 166	60 070	28 788	442 386	41 749	1 143	87 460
Total debt redemption	34 600	87 645	17 948	490 395	26 964	49 200	128 197
Refunding issues of long-term debt	-	-	-	349 793	-	-	76 610
Long-term debt refunded	-	-	-	225 950	-	-	-
Net long-term debt outstanding	444 829	518 921	269 240	2 868 134	338 810	866 532	1 103 572
Cash and security holdings	**459 236**	**1 391 701**	**426 864**	**2 979 521**	**384 958**	**1 440 013**	**2 025 150**
Employee retirement	81 922	62 381	3 241	1 509 160	86 568	974 066	353 073
Other	377 314	1 329 320	423 623	1 470 361	328 390	465 947	1 672 077
By purpose:							
Offsets to debt	71 938	985 939	282 131	932 048	212 995	82 888	1 265 788
Bond funds	141 196	232 112	47 266	314 794	37 285	90 123	289 622
Other	164 182	111 269	94 226	223 519	78 110	292 936	116 667

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia—Virginia Beach	Washington—Seattle	Wisconsin—Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49	50	51	52
Population, 1988	464 690	987 360	510 970	426 610	1 698 090	941 150	365 300	502 200	599 390
Revenue	**1 033 815**	**971 445**	**272 798**	**463 907**	**1 618 645**	**1 311 739**	**642 309**	**929 803**	**797 684**
General revenue	530 868	773 028	216 692	387 248	1 273 803	496 068	609 376	585 996	539 456
Intergovernmental revenue	72 821	30 679	20 794	52 790	105 165	83 485	236 272	85 380	270 652
From State government	60 642	13 693	3 729	13 295	8 899	22 645	149 447	58 639	228 789
Education	–	–	–	–	–	–	101 566	–	–
Highways	37 775	345	–	–	–	126	15 544	22 202	27 957
Public welfare	16 021	–	–	–	–	177	8 470	–	–
Health and hospitals	1 043	876	1 907	1 371	2 962	3 922	4 346	–	618
Housing and community development	–	–	–	–	1 747	–	–	705	25
General local government support	1 303	2 900	671	1 114	3 275	1 649	1 261	5 713	190 904
Other and unallocable	4 500	9 572	1 114	10 810	915	16 771	18 260	30 019	9 265
From Federal Government	11 858	10 448	14 850	22 510	71 304	32 822	84 573	22 943	41 413
From local governments	321	6 538	2 215	16 985	24 962	7 998	2 252	3 778	470
General revenue from own sources	458 047	742 349	195 898	314 458	1 168 638	432 603	373 104	480 636	268 804
Taxes	175 865	466 405	94 510	177 381	640 218	186 180	281 928	292 018	145 229
Property	112 793	275 071	52 755	118 307	389 990	103 885	180 313	100 453	134 306
General sales	42 925	107 134	28 007	34 865	140 395	57 731	26 615	61 702	–
Selective sales	14 976	72 955	10 329	19 720	94 706	18 748	47 387	64 696	3 704
Alcoholic beverages	–	–	–	–	–	–	–	–	–
Motor fuels	–	–	–	–	–	–	–	–	–
Public utilities	8 931	55 192	7 668	16 765	81 673	6 418	21 611	54 801	–
Tobacco products	–	–	–	–	–	–	6 375	–	–
Other	6 045	17 763	2 661	2 955	12 833	12 330	19 401	9 895	3 704
Income taxes	–	–	–	–	–	–	–	–	–
Motor vehicle licenses	–	–	–	10	–	–	4 438	–	–
Other	5 171	13 245	3 419	4 479	15 127	5 816	21 175	65 107	7 219
Charges and miscellaneous general revenue	282 182	273 944	101 388	137 077	528 420	246 423	91 176	188 618	123 575
Current charges	180 246	178 671	50 385	57 832	339 646	136 406	38 009	128 961	63 320
Education	–	–	–	–	–	–	8 895	–	–
School lunch sales (gross)	–	–	–	–	–	–	6 661	–	–
Other local school charges	–	–	–	–	–	–	2 234	–	–
Higher education	–	–	–	–	–	–	–	–	–
Highway	–	912	2 392	–	252	143	–	2 306	458
Hospital	64 494	–	–	–	–	–	–	–	–
Sewerage	74 447	104 279	20 009	33 898	206 375	67 286	21 204	55 509	30 454
Solid waste management	14 933	24 003	10 785	10 432	108	22 208	1 655	38 995	283
Parks and recreation	5 637	18 208	2 353	7 082	11 667	6 893	3 781	15 495	3 528
Housing and community development	–	268	–	132	–	126	–	9	11 921
Airport	11 149	12 846	10 479	1 070	99 161	23 968	–	–	–
Water transport and terminal	–	–	–	–	–	–	–	–	2 359
Parking facility	1 480	2 209	598	996	2 581	3 577	452	7 234	6 865
Miscellaneous commercial activity	488	4 745	–	–	–	623	–	–	–
Other	7 618	11 181	3 769	4 222	19 502	11 582	2 022	9 413	7 652
Special assessments	10 065	6 317	1 264	9 615	1 358	10 347	–	–	5 536
Sale of property	6	2 229	425	1 213	334	710	8 338	8 446	1 300
Housing and community development	–	–	–	245	–	312	–	203	–
Other	6	2 229	425	968	334	398	8 338	8 243	1 300
Interest earnings	53 179	59 935	40 623	52 960	155 787	86 957	37 426	31 776	43 530
Fines and forfeits	6 699	19 708	5 512	4 720	17 673	7 277	–	9 435	9 556
Other and unallocable	1 967	7 086	3 179	11 737	13 582	4 726	7 403	10 000	333
Utility and liquor store revenue	461 623	112 513	30 715	53 027	203 813	801 671	32 933	306 977	39 145
Employee-retirement revenue[1]	41 324	85 904	25 391	43 632	141 029	14 000	–	56 830	129 083
Expenditure	**1 194 061**	**1 057 238**	**246 271**	**444 161**	**1 643 022**	**1 517 526**	**610 722**	**974 435**	**804 844**
General expenditure	804 253	876 020	199 325	343 867	1 405 996	625 996	580 895	590 726	515 972
Intergovernmental expenditure	18 788	18 041	5 040	1 781	66 578	10 153	1 209	53 004	26 865
Direct general expenditure	585 465	857 979	194 285	342 086	1 339 418	615 843	579 686	537 722	489 107
Current operation	297 312	466 725	120 871	194 027	721 606	381 076	428 447	435 322	388 281
Capital outlay	196 932	292 092	43 845	90 603	410 662	172 031	123 998	80 633	70 620
Construction	141 827	247 155	37 202	81 099	375 865	150 143	95 385	72 705	60 088
Land and existing structures	12 078	20 953	2 426	2 790	13 678	6 377	5 905	2 971	1 547
Equipment	43 029	23 984	4 217	6 714	21 119	15 511	22 708	4 957	8 985
Assistance and subsidies	–	–	–	–	–	–	678	–	–
Interest on general debt	91 221	99 162	29 589	57 456	207 150	82 736	26 563	21 767	30 206
General expenditure by function:									
Education services:									
Education[2]	671	–	–	–	–	5 651	292 867	–	–
Elementary and secondary education	671	–	–	–	–	4 943	292 862	–	–
Higher education	–	–	–	–	–	708	5	–	–
Libraries	8 012	14 659	4 044	6 251	18 988	9 739	8 236	17 213	17 896
Social services and income maintenance:									
Public welfare	1 436	–	335	–	–	6 662	11 868	–	–
Categorical cash assistance	–	–	–	–	–	–	464	–	–
Other cash assistance	–	–	–	–	–	–	214	–	–
Vendor payments—medical	–	–	–	–	–	–	602	–	–
Vendor payments—other	–	–	–	–	–	–	3 048	–	–
Welfare institutions	–	–	–	–	–	–	–	–	–
Other	1 436	–	335	–	–	6 662	7 540	–	–
Hospitals	90 683	–	–	–	–	–	–	–	–
Own hospitals	90 683	–	–	–	–	–	–	–	–
Other hospitals	–	–	–	–	–	–	–	–	–
Health	24 803	13 081	10 298	7 852	33 334	16 936	13 711	7 093	12 578
Transportation:									
Highways	71 822	84 136	13 526	52 221	123 282	89 477	43 274	14 273	46 247
Air transportation	12 620	13 197	11 365	10 645	120 795	20 255	–	–	–
Water transport and terminals	–	2 735	–	–	–	–	–	–	2 646
Parking facilities	–	13 322	64	167	–	2 156	32	623	3 507
Transit subsidies	–	–	–	–	–	–	780	–	–

Table 7. Finances of Individual City Governments Having 300,000 Population or More: 1988-89—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia—Virginia Beach	Washington—Seattle	Wisconsin—Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49	50	51	52
General expenditure—Con.									
General expenditure by function—Con.									
Public safety:									
Police protection	48 016	130 286	30 612	47 083	180 734	82 548	35 853	71 807	107 132
Fire protection	32 339	71 060	18 242	30 180	109 515	58 167	19 148	44 850	55 178
Correction	-	3 637	572	441	515	1 248	7 283	6 770	-
Protective inspection and regulation	8 649	5 287	2 960	3 464	8 000	4 291	3 006	10 211	16 621
Environment and housing:									
Sewerage	91 033	191 121	25 905	44 099	283 620	76 304	18 080	53 684	48 696
Capital outlay	64 402	151 123	17 159	23 067	180 312	44 867	8 839	215	13 369
Solid waste management	19 767	32 291	8 415	12 093	35 738	21 316	15 551	40 482	39 378
Parks and recreation	29 975	91 542	11 893	24 563	48 304	36 658	22 952	67 805	11 728
Housing and community development	7 003	13 281	2 667	5 945	30 193	14 956	1 496	31 352	31 660
Natural resources	-	-	8 857	-	-	23 455	-	-	9 912
Government administration:									
Financial administration	7 451	13 089	6 759	9 293	24 599	8 609	10 346	17 191	18 014
Judicial and legal	5 313	10 881	3 037	4 331	13 972	5 523	6 276	14 506	6 158
General public buildings	4 762	17 399	1 016	7 670	2 529	4 813	19 075	34 973	11 246
Other	6 227	7 796	2 535	3 993	6 082	7 814	5 708	16 861	9 965
Interest on general debt	91 221	99 162	29 569	57 456	207 150	82 736	26 563	21 757	30 206
General expenditure, n.e.c.	42 250	48 098	6 854	16 120	178 436	44 680	18 792	119 265	37 204
Utility expenditure	571 408	106 697	36 358	82 818	179 686	881 389	29 827	333 329	32 208
Employee retirement expenditure[3]	18 402	74 521	10 588	17 476	57 340	10 141	-	50 380	56 664
Exhibit—Total expenditure for salaries and wages	266 742	357 955	88 494	131 395	474 177	303 735	277 873	316 273	253 129
Debt outstanding	**3 031 797**	**1 525 357**	**436 539**	**962 279**	**3 434 078**	**3 670 655**	**447 834**	**896 800**	**491 923**
Long-term debt outstanding	2 878 869	1 452 957	436 539	962 279	3 434 078	3 572 655	447 834	896 800	491 195
General debt	1 088 430	1 251 444	380 379	792 109	2 765 488	1 019 526	350 356	338 565	491 195
Education	-	-	-	-	-	-	104 631	-	8 340
Public debt for private purposes	304 327	81 424	302 569	332 359	606 315	90 421	83 869	-	137 726
Other and unallocable	-	-	-	-	-	-	-	-	-
Utility debt	1 790 439	201 513	56 160	170 170	668 590	2 553 129	97 478	556 235	-
Water supply systems	317 593	201 513	56 160	170 170	668 590	198 449	97 478	60 905	-
Electric power systems	1 472 846	-	-	-	-	2 354 680	-	497 330	-
Gas supply systems	-	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-	-
Short-term debt outstanding	152 928	72 400	-	-	-	98 000	-	-	728
Long-term debt issued	70 670	318 764	53 450	45 715	11 700	236 878	32 750	113 653	41 365
Full faith and credit	24 860	84 755	53 450	24 436	11 700	76 878	-	48 653	24 580
General purpose	24 860	84 755	24 950	24 436	11 700	76 878	-	48 653	24 580
Utility	-	-	28 500	-	-	-	-	-	-
Nonguaranteed	45 810	234 009	-	21 279	-	160 000	32 750	65 000	16 785
General purpose	28 815	83 163	-	2 384	-	-	19 750	-	16 785
Utility	16 995	150 846	-	18 895	-	160 000	13 000	65 000	-
Long-term debt retired	75 376	277 405	41 453	42 347	140 663	69 558	29 787	74 218	75 299
General purpose	54 340	138 328	19 118	36 907	124 803	25 975	23 811	55 193	75 299
Utility	21 036	139 077	22 335	5 440	15 860	43 583	5 956	19 025	-
Total borrowing	217 743	124 993	32 375	45 715	11 700	236 878	32 750	113 653	30 130
Total debt redemption	75 376	53 860	20 823	42 347	140 663	69 558	29 787	74 218	109 625
Refunding issues of long-term debt	-	236 171	21 075	-	-	-	-	-	11 235
Long-term debt refunded	-	223 545	20 630	-	-	-	-	-	17 965
Net long-term debt outstanding	2 309 601	1 253 034	123 348	585 607	2 119 297	3 164 962	356 052	808 960	250 037
Cash and security holdings	1 417 686	1 657 080	710 194	1 005 887	3 464 298	1 362 300	380 629	849 653	1 777 720
Employee retirement	356 579	1 139 895	179 371	355 222	1 517 721	222 524	-	439 163	1 399 218
Other	1 061 107	717 185	530 823	650 665	1 946 577	1 139 776	380 629	410 490	378 502
By purpose:									
Offsets to debt	569 268	199 923	313 191	376 672	1 314 781	407 693	91 782	87 840	241 158
Bond funds	322 743	367 000	46 489	204 774	460 494	491 597	111 849	142 231	18 065
Other	169 096	150 262	171 143	69 219	171 302	240 486	176 998	180 419	119 279

Note: See appendix A for factors that deserve special attention in interpreting this table.

[1]Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.
[2]Includes items not included in detail.
[3]Payments to beneficiaries including withdrawal of contributions.

Table 8. Finances of City Government-Operated Utilities, by State: 1988-89

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Total[1]				Electric power[1]			
		Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States	**31 838 025**	**36 185 986**	**6 845 532**	**43 650 079**	**16 599 054**	**16 658 689**	**2 272 677**	**17 096 899**
Alabama	896 657	881 568	83 125	627 579	588 406	555 470	17 356	71 986
Alaska	150 899	173 241	8 667	421 104	115 081	110 838	1 428	296 391
Arizona	350 825	457 353	135 560	949 049	30 486	23 822	2 739	15 089
Arkansas	260 417	276 086	46 762	510 087	143 278	135 157	7 265	265 151
California	3 991 265	4 387 414	882 807	3 366 929	2 563 630	2 549 526	415 476	2 370 610
Colorado	652 964	739 348	191 425	1 300 085	260 289	260 198	44 346	242 919
Connecticut	117 742	117 342	19 473	77 689	62 599	60 443	2 747	4 282
Delaware	96 734	89 665	9 853	86 638	75 131	62 923	3 979	17 831
District of Columbia	53 494	88 043	31 456	18 249	-	-	-	-
Florida	2 382 896	2 719 627	807 352	5 192 284	1 530 309	1 628 157	443 114	3 274 035
Georgia	869 109	893 680	145 413	864 168	425 885	380 335	18 752	112 901
Hawaii	75 575	146 974	49 866	32 540	-	-	-	-
Idaho	67 104	82 787	22 384	120 822	39 211	53 571	17 231	89 019
Illinois	1 060 542	1 042 889	123 352	1 046 768	258 667	272 356	30 281	159 517
Indiana	517 422	546 985	41 482	260 958	316 004	311 236	11 479	33 816
Iowa	454 870	457 705	84 533	576 148	285 778	268 105	46 948	450 043
Kansas	321 599	331 081	50 735	260 680	172 718	161 716	10 110	89 738
Kentucky	444 922	470 359	65 817	535 540	243 076	252 660	9 968	162 422
Louisiana	509 607	496 856	66 524	641 079	313 673	277 390	18 034	375 180
Maine	2 519	3 723	632	6 881	-	-	-	-
Maryland	107 309	135 948	39 207	114 836	30 472	35 697	8 000	10 998
Massachusetts	353 753	322 765	35 736	185 914	150 574	148 540	5 607	45 196
Michigan	903 291	1 024 758	98 549	856 922	359 365	332 688	12 307	254 077
Minnesota	561 725	573 265	73 373	259 519	317 038	302 496	19 160	93 863
Mississippi	318 506	326 723	41 111	250 413	185 703	177 985	7 052	11 582
Missouri	683 950	639 168	67 846	816 486	421 333	368 120	25 460	445 500
Montana	29 197	27 861	3 044	68 599	-	-	-	-
Nebraska	334 445	308 169	17 543	558 876	268 003	242 936	8 550	495 454
Nevada	29 742	27 645	6 950	17 650	7 231	3 939	269	-
New Hampshire	21 531	29 745	7 765	72 177	-	-	-	-
New Jersey	242 055	260 832	59 382	276 077	62 164	52 555	2 162	7 396
New Mexico	160 064	181 351	31 509	413 210	54 629	57 737	6 107	163 214
New York	2 161 309	4 247 479	881 554	5 337 795	120 538	105 721	-	44 008
North Carolina	1 258 542	1 343 570	290 719	473 253	731 500	680 671	47 004	68 182
North Dakota	44 598	48 002	10 029	59 216	9 706	8 661	726	1 088
Ohio	914 151	1 113 311	329 083	1 462 187	335 994	514 083	198 737	498 132
Oklahoma	383 221	382 326	56 005	476 575	179 776	145 562	1 918	49 211
Oregon	337 244	341 704	57 947	733 423	204 577	212 803	32 714	470 493
Pennsylvania	757 964	815 206	87 427	1 613 577	76 736	83 270	592	404 046
Rhode Island	30 899	28 844	3 604	29 912	234	548	-	2 391
South Carolina	383 862	437 715	101 957	600 321	158 750	142 231	7 915	1 227
South Dakota	70 571	109 304	54 185	37 796	34 917	27 464	1 900	3 153
Tennessee	3 282 901	3 423 693	332 707	1 602 475	2 680 467	2 726 426	181 429	515 373
Texas	3 136 872	3 412 016	917 646	7 657 200	1 686 707	1 815 073	494 441	4 384 723
Utah	207 453	196 531	42 543	244 208	123 931	111 340	17 068	110 357
Vermont	72 160	73 741	6 152	150 944	62 281	63 757	5 641	106 801
Virginia	552 471	581 509	126 986	603 521	166 935	161 076	16 084	64 435
Washington	707 683	775 362	126 144	1 277 255	494 753	524 902	62 624	733 210
West Virginia	48 556	53 023	4 991	100 278	3 079	2 800	107	-
Wisconsin	413 493	468 665	35 423	320 518	225 523	228 767	6 677	80 768
Wyoming	51 345	72 529	31 197	83 669	21 917	16 938	1 173	1 091

See footnotes at end of table.

Table 8. **Finances of City Government-Operated Utilities, by State: 1988-89**—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Water supply[1]				Transit system[1]				Gas supply[1]			
		Expenditure				Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States	**11 157 933**	**12 597 596**	**3 583 818**	**23 486 466**	**1 781 793**	**4 717 000**	**779 711**	**2 208 430**	**2 299 245**	**2 212 701**	**209 326**	**858 284**
Alabama	168 712	194 841	54 426	523 693	1 115	2 861	475	-	138 424	128 396	10 868	31 900
Alaska	34 128	48 822	5 615	124 713	1 690	13 581	1 624	-	-	-	-	-
Arizona	293 359	341 284	108 521	930 815	4 203	71 279	22 338	2 725	22 777	20 968	1 962	420
Arkansas	112 805	133 240	39 469	244 936	1 871	5 791	28	-	2 463	1 898	-	-
California	1 159 880	1 247 060	383 936	967 354	133 967	473 965	79 322	28 965	133 788	116 863	4 073	-
Colorado	303 658	386 319	139 212	1 040 188	1 862	11 422	2 167	-	87 155	81 409	5 700	16 978
Connecticut	46 275	48 881	16 274	73 407	-	-	-	-	8 868	8 018	452	-
Delaware	21 603	26 742	5 874	68 807	-	-	-	-	-	-	-	-
District of Columbia	53 494	88 043	31 456	18 249	-	-	-	-	-	-	-	-
Florida	778 343	1 022 611	358 886	1 891 743	5 279	13 228	1 212	-	68 965	55 631	4 140	26 506
Georgia	262 527	351 226	121 296	747 894	4 536	13 819	1 806	-	176 161	148 300	3 569	3 373
Hawaii	56 614	72 288	40 528	32 540	18 961	74 686	9 338	-	-	-	-	-
Idaho	27 521	25 792	4 040	31 803	372	3 424	1 113	-	-	-	-	-
Illinois	758 797	722 689	92 298	887 251	3 618	10 349	200	-	39 460	37 495	573	-
Indiana	181 888	192 165	29 154	213 658	7 141	31 195	714	12 087	12 389	12 389	135	1 397
Iowa	137 611	145 844	33 399	123 531	4 852	18 725	2 468	249	26 629	25 031	1 718	2 325
Kansas	127 162	136 651	34 528	168 801	1 760	6 418	85	530	19 959	26 296	6 012	1 611
Kentucky	152 933	164 047	49 350	367 637	1 405	6 746	1 179	140	47 508	47 406	5 320	5 341
Louisiana	136 200	147 927	37 874	246 081	4 266	17 183	3 198	-	55 468	54 356	7 418	19 818
Maine	2 365	2 679	622	6 589	154	1 044	10	292	-	-	-	-
Maryland	73 833	94 946	31 204	103 636	1 845	4 227	3	202	1 159	1 078	-	-
Massachusetts	175 330	146 445	30 129	126 974	-	203	-	7 444	27 849	27 577	-	4 300
Michigan	496 964	540 826	84 213	602 355	46 962	151 244	2 029	490	-	-	-	-
Minnesota	184 895	209 719	53 843	157 418	2 746	8 849	19	-	57 046	52 201	351	8 238
Mississippi	89 148	107 480	29 847	230 226	89	472	163	20	43 566	40 786	4 049	8 585
Missouri	197 288	203 337	38 956	364 030	1 009	6 107	68	-	64 320	61 804	3 362	6 956
Montana	28 711	26 075	3 009	68 599	305	1 614	35	-	181	172	-	-
Nebraska	47 181	44 046	8 993	63 272	936	4 086	-	150	18 325	17 101	-	-
Nevada	22 511	23 706	6 681	17 650	-	-	-	-	-	-	-	-
New Hampshire	19 274	26 995	7 765	72 177	2 257	2 750	-	-	-	-	-	-
New Jersey	179 866	208 220	57 220	268 681	25	57	-	-	-	-	-	-
New Mexico	85 517	95 535	22 609	242 966	2 082	11 081	615	-	17 836	16 998	2 178	7 030
New York	586 968	674 302	272 134	3 296 338	1 451 374	3 485 074	609 420	1 997 449	2 429	2 382	-	-
North Carolina	452 287	567 486	234 933	400 785	11 043	41 154	7 337	4 286	63 712	54 259	1 445	-
North Dakota	34 285	37 755	9 132	58 128	386	1 370	171	-	221	216	-	-
Ohio	548 863	570 954	130 134	963 175	2 032	7 138	200	880	27 262	21 136	12	-
Oklahoma	188 164	210 458	53 628	414 715	3 129	14 919	443	-	12 152	11 387	16	12 649
Oregon	132 566	128 004	25 227	262 930	101	897	6	-	-	-	-	-
Pennsylvania	204 206	213 420	28 777	459 616	385	17 282	80	148 967	476 637	501 234	57 978	600 948
Rhode Island	30 665	28 296	3 604	27 521	-	-	-	-	-	-	-	-
South Carolina	179 056	248 962	87 424	596 949	-	-	-	-	46 056	48 522	6 618	2 145
South Dakota	31 215	75 736	51 466	34 643	251	1 969	678	-	4 188	4 135	141	-
Tennessee	271 292	330 292	101 902	1 060 159	21 003	54 917	11 927	-	310 139	312 058	37 449	26 943
Texas	1 277 201	1 407 394	395 678	3 260 495	8 593	38 071	695	-	164 371	151 478	26 832	11 982
Utah	83 522	85 191	25 475	133 851	-	-	-	-	-	-	-	-
Vermont	9 879	9 984	511	44 143	-	-	-	-	-	-	-	-
Virginia	254 070	255 805	79 997	479 550	15 521	49 548	17 062	697	115 945	115 080	13 823	58 839
Washington	205 245	233 493	60 315	543 903	2 946	9 183	73	142	4 739	7 784	3 132	-
West Virginia	45 352	49 780	4 884	100 278	125	443	-	-	-	-	-	-
Wisconsin	177 276	190 212	27 356	237 035	9 596	48 629	1 390	2 715	1 098	1 057	-	-
Wyoming	29 428	55 591	30 024	82 578	-	-	-	-	-	-	-	-

Note: Data partially based on estimates subject to sampling variation; see text.

[1]Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

Appendix A.
Definitions of Selected Terms

Agency and Private Trust Transactions—Transactions excluded from census data on city finances because they involve receipt, holding, and disbursement of monies by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Air Transportation—Construction, maintenance, operation, and support of publicly operated airport facilities.

Assistance and Subsidies—For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

Cash and Security Holdings— Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance— See Public Welfare.

Construction— Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes construction, undertaken on a contract basis by private contractors, and force account construction, under taken with direct use of materials and labor by the city.

Correction— Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Current Charges— Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and sevices except by city utilities and liquor stores. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individual's to benefits from city employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued—See Long-Term Debt Issued.

Debt Offsets—See Long-Term Debt Offsets.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See Long-Term Debt Retired.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

Education—Schools and other educational facilities and services. Elementary and Secondary Education includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education include universities, colleges, and junior and/or community colleges operated by the city.

Elementary and Secondary Education—See under Education.

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue—Revenue from contributions required of employees for financing city-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by municipal systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of city government finances; tax administration; assessment, collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; purchasing and the like.

Fire Protection—City fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city.

Full Faith and Credit Debt—Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but represents a liability payable from any other available resources if the pledged sources are insufficient.

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See Utility Debt.

General Expenditure—All city expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee-Retirement or other Insurance Trust Expenditure.

General Public Building— Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All city revenue except Utility Revenue, Liquor Stores Revenue, and Employee-Retirement and other InsuranceTrust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.

General Sales or Gross Receipts Taxes—See under Sales and Gross ReceiptsTaxes.

Government Administration— Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health—Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health

activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

Highways—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

Housing and Community Development—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are included in Government Finances, Series GF,No.5.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure— Amounts paid for the use of borrowed money. Interest on utility debt is included in Utility Expenditures.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for city employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving government unrestricted use as to funcion or purpose.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Judicial and Legal—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

License Taxes—Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.,—as well as license taxes producing substantial revenues.

Liquor Stores Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue— Amounts received from sale of liquor by city liquor stores and other revenues from city liquor store operations. Excludes any taxes collected by city liquor monopoly systems.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. Refunding Issuesof Long-Term Debt represents the par value of refunding bonds issued during the fiscal year. Excludes any amounts authorized but not actually issued.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Refunded—See under Long-Term Debt Retired.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refunding transactions.

Natural Resources—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

Other Government Administration—The governing body, courts, office of the chief executive, and central staff and services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also FinancialAdministration.

Own Hospitals—See under Hospitals. Parking Facilities—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and offstreet parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; municipal parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed as a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Public Safety—Comprises the functions of Police Protection, Fire Protection, Correction, and ProtectiveIn spection and Regulation.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of Welfare Institutions. Other-Public Welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding Issues of Long-Term Debt—See under Long-Term Debt Issued.

Refunding of Long-Term Debt—See under Debt.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property. Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under category listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Sanitation—Comprises Sewerage and SanitationOther-ThanSewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes—See under Salesand Gross Receipts Taxes.

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Solid Waste Management—Street cleaning, and collection and disposal of garbage and other waste.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt services on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

Transportation—Comprises the function of Highways, Air Transportation, Parking Facilities, Water Transport andTerminals, and Transit Subsidies.

Utility—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see Transit Subsidies.

Utility Debt—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from Taxes, Special Assessments, and Intergovernmental Revenue is classified as General Revenue, not Utility Revenue.

Vendor Payments—See under Public Welfare.

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

APPENDIX B. FACTORS AFFECTING MUNICIPAL FINANCES

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, & 7.

SCOTTSDALE, AZ

The long-term debt outstanding includes $192,460,000 of public debt for private purposes and $12,495,000 for water supply.

LITTLE ROCK, AR

The long-term debt outstanding includes $194,242,000 of public debt for private purposes.

ANAHEIM, CA

The long-term debt outstanding includes $231,910,000 for electric system.

POMONA, CA

The long-term debt outstanding includes $215,485,000 of public debt for private purposes.

COLORADO SPRINGS, CO

The long-term debt outstanding includes $219,175,000 for electric system and $103,703,000 for water supply.

WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its financial activity during fiscal year 1989 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars);

Item	1988-89 Amount
Revenue, total	64,341
Unemployment compensation payroll tax	50,381
Federal contributions and advances	6,880
Interest	7,080
Expenditure, total	70,623
Regular benefits	63,743
Extended and special benefits	6,880
Assets, total	81,355
Trust fund account in U.S. Treasury	82,220
Clearing and benefit accounts (minus sign indicates negative balance)	-865

ORLANDO, FL

The long-term debt outstanding amount includes $821,713,000 of revenue bonds for the water supply, electric, and sewer systems and $349,870,000 for the airport.

ST PETERSBURG, FL

The long-term debt outstanding includes $231,085,000 of public debt for private purposes.

TAMPA, FL

$217,850,000 of waste disposal bonds are included in the longterm debt outstanding amount.

ATLANTA, GA

$613,510,000 of airport revenue bonds are included in the longterm debt outstanding amount.

CHICAGO, IL

The long-term debt outstanding includes $1,318,750,000 of revenue bonds for O'Hare Airport.

DES MOINES, IA

The long-term debt outstanding includes $112,632,000 of public debt for private purposes.

KANSAS CITY, KS

The long-term debt outstanding includes $1,092,675,000 of public debt for private purposes.

TOPEKA, KS

The long-term debt outstanding includes $192,208,000 of public debt for private purposes.

WICHITA, KS

The long-term debt outstanding includes $371,629,000 of public debt for private purposes.

LEXINGTON-FAYETTE, KY

The long-term debt outstanding includes $246,041,000 of public debt for private purposes.

LOUISVILLE, KY

The long-term debt outstanding includes $261,573,000 of public debt for private purposes.

LAFAYETTE, LA

The long-term debt outstanding includes $85,466,000 of public debt for private purposes.

SHREVEPORT, LA

The long-term debt outstanding includes $112,411,000 for water supply.

BLOOMINGTON, MN

The long-term debt outstanding includes $158,100,000 of public debt for private purposes.

ST PAUL, MN

The long-term debt outstanding includes $695,013,000 of public debt for private purposes.

LINCOLN, NE

The long-term debt outstanding includes $310,557,000 of public debt for private purposes.

HEMPSTEAD TOWN, NY

The long-term debt outstanding includes $301,941,000 of public debt for private purposes.

DAYTON, OH

The long-term debt outstanding includes $173,785,000 of public debt for private purposes.

PHILADELPHIA, PA

Included in the long-term debt outstanding amount are $877,963,000 of sewer system debt.

ARLINGTON, TX

The long-term debt outstanding includes $108,560,000 for water supply.

NORFOLK, VA

The long-term debt includes $27,877,000 for public schools, $70,620,000 for water supply, and $187,204,000 public debt for private purposes.

NORTH CAROLINA MUNICIPAL LIQUOR STORES

In the following cities in North Carolina, utility data include city liquor store operations in the indicated amounts.

	Revenue (dollars)	Expenditure (dollars)
Greensboro, NC	13,412,000	11,131,000
Winston-Salem, NC	12,940,000	11,305,000

* U.S. G.P.O.:1991-290-138:40112

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